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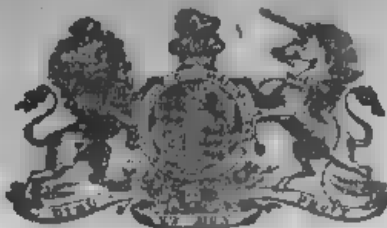
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WEDNESDAY, JANUARY 9, 1872.

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Government of India.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 21st December 1871, and was referred to a Select Committee with instructions to make their report thereon in a fortnight:—

No. 23 of 1871.

A Bill to amend Act XII of 1870 (the Native Passenger Ships Act.)

WHEREAS it is expedient to amend Act XII of 1870 (the Native Passenger Ships Act): It is hereby enacted as follows:—

1. Instead of the second paragraph of section two of the said Act, the following shall be read:—

"Nothing in this Act applies to any ship-of-war or transport belonging to, or in the service of, Her Majesty, or to any ship-of-war belonging to any Foreign Prince or State, or to any ship under contract with the Government of any European State, or to any steam vessel employed in the conveyance of public mails, under a contract, to places beyond the coasts of British India or Ceylon."

2. Instead of the last paragraph of section four of the said Act, the following shall be read:—

"The words 'Native Passenger Ship' mean a vessel, whether sailing or steam, carrying more than thirty passengers, being natives of Asia or Africa, which may depart or proceed on any voyage from a port or place in British India or in the said dominions to any port or place in the Red Sea or Persian Gulf, or which may arrive at any port or place within British India or the said dominions from any port or place in the Red Sea or Persian Gulf, having on board more than thirty such passengers."

3. After section twelve of the said Act, the following proviso shall be added:—

"Provided that, in the case of steam ships, the officer aforesaid may, if under the circumstances of the case he thinks fit, reduce the space to be appropriated to passengers in the between decks under the requirements of the section, to a space containing at the least nine superficial and fifty-four cubical feet of space for every adult passenger on board."

4. After section twenty-one of the said Act, the following proviso shall be added:—

"Provided also that, in the case of steam ships provided with a condenser, the officer

authorized in that behalf may, if under the circumstances of the case he thinks fit, reduce the amount of water to be provided under the requirements of this section to an amount not less than three gallons to every week of the declared duration of the voyage for every passenger on board."

Act to be read as part of Act XII of 1870.

5. This Act shall be read as part of Act XII of 1870.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is (1) to remove a doubt which has been expressed as to the applicability of chapters 1, 2, and 4 of Act XII of 1870 to

steam vessels; (2) to define with more precision the meaning of the expression "Sea-going Steam Vessel" in section 2; and (3) to provide, in the case of steam vessels, some relaxation of the rules contained in sections twelve and twenty-one, as to space and water, which have been represented to be unnecessarily strict.

F. S. CHAPMAN.

The 8th December 1871.

H. S. CUNNINGHAM,

Offg. Secy. to the Council of the Govt.-Genl. for making Laws and Regulations.

The following Report of the Select Committee on the Bill to legalize marriages between certain Natives of India not professing the Christian Religion, together with the Bill as settled by them, was presented to the Council of the Governor-General of India for the purpose of making laws and Regulations on the 21st December 1871:—

LEGISLATIVE DEPARTMENT.

We, the undersigned, the Members of the Select Committee of the Council of the Governor-General of India for the

purpose of making Laws and Regulations to which the Bill to legalize marriages between certain Natives of India not professing the Christian Religion was referred, have the honor to report that we have considered the Bill and the further papers noted in the margin.

2. The unanimous opinion of the Local Governments being unfavorable to the original Bill, it was at first proposed to confine its operation to the Bráhma Sámaja, and to require persons availing themselves of its provisions to sign a declaration of membership in that sect.

3. We found, however, that this proposal was objected to by the section of the Sámaja which calls itself the Adi Bráhma Sámaja, who regard themselves as being still Hindús, and deprecate all legislation on the subject of Bráhmist marriages, as implying a doubt, which they do not feel, as to their present competence to contract valid marriages, and object to a Bill the title of which would imply that the other sections of the Bráhmists have an exclusive right to that title.

4. On the other hand, we found that the Progressive Bráhmists had no objection to declare that they were neither Hindús, Muhammadans, nor Parsís, and would be satisfied with a Bill providing a valid form of marriage for persons who

Translation from the *Bharat Paridashak*, dated 1st Dhyush 1278, B. S.

Two petitions from certain natives inhabitants of Bengal, dated 27th May 1871.

Memorial from the Members of the Allahabad Bráhma Sámaja, dated 20th June 1871.

Ditto ditto ditto ditto do. 26th do.

Ditto ditto Berhampore, ditto do. 27th do.

Endorsement, Foreign Department, No. 10693, dated 30th May 1871, forwarding extract, paragraph, 1 from the *Shom Protosh* of the 17th April 1871.

Memorial from Members of Rajmahal, Bráhma Sámaja, dated 6th August 1871.

Ditto ditto Mymensing, ditto (no date).

Ditto ditto Comorooly, ditto (ditto).

Ditto ditto Gya, ditto (ditto).

Ditto ditto Cawnpore, ditto (ditto).

Ditto ditto Berilly, ditto dated 7th August 1871.

Ditto ditto Monghyr, ditto 7th do.

Ditto ditto Dehra Doon, ditto 7th do.

Ditto ditto Lahore, ditto 7th do.

Ditto ditto Allahabad Branch, ditto 6th do.

Ditto ditto Agra, ditto 8th do.

Ditto ditto Rawul Pindi, ditto 8th do.

Ditto ditto Bhawalpore, ditto 8th do.

Ditto ditto Toonda, ditto 9th do.

Ditto ditto Lucknow, ditto 10th do.

Ditto ditto Jamalpore, ditto 10th do.

Ditto ditto Hazareebaugh, ditto 7th do.

Ditto ditto Oommanpore, ditto (no date).

Ditto ditto Patna, ditto 7th August 1871.

Ditto ditto Burrisaul, ditto 11th do.

Ditto ditto Bangalore, ditto 12th do.

Ditto ditto Krishnaghar, ditto 14th do.

Ditto ditto Furreedpore, ditto 14th do.

Ditto ditto Gourmagore, ditto 15th do.

Ditto ditto Baranagore, ditto 16th do.

Ditto ditto Koolitoa, ditto 15th do.

Ditto from certain native inhabitants of Bengal, ditto 27th do.

Ditto from Members of Chittagong Bráhma Sámaja, ditto 19th do.

Ditto ditto Nowgung, ditto (no date).

Ditto ditto Kishoreganj, ditto (ditto).

Ditto ditto Bogra, ditto 20th Aug. 1871.

Ditto ditto Sylhet, ditto 27th do.

Ditto ditto Bombay Faridhona, ditto (no date).

Ditto ditto Mangalore, ditto 17th Aug. 1871.

Ditto ditto Gowhatta, ditto 20th do.

Ditto ditto Kaligacha, ditto 20th do.

Ditto ditto Cachar, ditto 21st do.

Ditto ditto Cuttack, ditto (on date).

Ditto ditto Burdwan, ditto 23rd August 1871.

Ditto ditto Sealdah, ditto 23rd do.

Note by the Hon'ble J. P. Stephen ditto 29th do.

Memorial from Members of Brahmanbariah Bráhma Sámaja, ditto (no date).

Ditto ditto Kalighat, ditto ditto

Ditto ditto Jubulpore, ditto ditto 4th September 1871.

Ditto ditto Howrah, ditto ditto 8th do.

Ditto ditto Gawalpara, ditto ditto 3rd do.

Ditto ditto Konnagar, ditto ditto 11th do.

Ditto from the Brahmas of Dacca ditto 14th Sept. 1871.

Ditto from Members of Beaula Bráhma Sámaja ditto 16th do.

Ditto ditto Seelsaugor, ditto (no date).

Ditto ditto Chinsurah, ditto ditto 3rd September 1871.

Ditto ditto Baripore, ditto (no date).

From Baboo Kesub Chunder Sen, No. 140, dated 26th November 1871, forwarding statement of Bráhma Sámaja of India in reply to objections advanced against the Bill.

Memorial from Members of Bráhma Sámaja of Great Britain (no date).

Ditto ditto Southern India Bráhma Sámaja, dated 1st December 1871.

were prepared to make a declaration to that effect.

5. We have therefore confined the Bill to persons who, not being either Christians or Jews, do not profess or have renounced, or have been excluded from, the Hindú, Muhammadan, Parsi, Buddhist, Sikh, or Jaina religion. We provide that the parties to any marriage under the Act must at the time be unmarried; that the man must be eighteen years of age, the woman fourteen, and that if she be under eighteen, the parent or guardian must consent; and that they must not be connected in any degree of consanguinity or affinity which, by the law to which either of them is subject, would render a marriage between them illegal.

6. We have provided that persons marrying under the Act shall not be permitted to marry another person during the lifetime of the wife or husband, whatever form of religion they may, at the time of such second marriage, profess; (2) that the Indian Divorce Act shall apply to marriages under the Act; (3) that the issue of marriages under the Act shall be subject to the English law of consanguinity and affinity; and (4) that the Indian Succession Act shall apply to all persons marrying under the Act and the issue of such marriages.

7. In section 15, we provide that nothing in the Act shall be deemed to affect the validity of any marriage not solemnized under the Act, or of any mode of marriage other than the one provided in the Act.

8. We have provided, in section 16, that all marriages contracted before the passing of the Act between persons, who might have married under the Act had it been in existence, may be registered within a year, and shall thereupon be as valid from the date of the marriage as though contracted under the Act.

9. We recommend that the Bill and report be published in the *Gazette of India*, and that, subject to the foregoing amendments, the Bill be passed.

J. F. STEPHEN.
J. STRACHEY.
F. R. COCKERELL.
I. F. D. INGLIS.
W. ROBINSON.
F. S. CHAPMAN.

The 21st December 1871.

A BILL TO PROVIDE A FORM OF MARRIAGE IN CERTAIN CASES.

WHEREAS it is expedient to provide a form of marriage for persons who are neither Christians nor Jews, and who do not profess, or who have renounced or been excluded from the communion of the Hindú, Muhammadan, Parsi, Buddhist, Sikh, or Jaina religion, and to legalize certain marriages the validity of which is doubtful: It is hereby enacted as follows:—

1. Marriages may be celebrated under this Act between persons who are neither Christians nor Jews, and who have renounced or have been excluded from the communion of, or who do not profess either the Hindú or the Muhammadan, or the Parsi, or the Buddhist, or the Sikh, or the Jaina religion, upon the following conditions:—

(1)—Each party must at the time of the marriage be unmarried.

(2)—The man must have completed his age of eighteen years, and the woman her age of fourteen years according to the Gregorian calendar.

(3)—The woman must, if she has not completed her age of eighteen years, have obtained the consent of her father or guardian to the marriage, unless she be a widow.

(4)—The parties must not be related to each other in any degree of consanguinity or affinity, which would, according to any law to which either of them is subject, render a marriage between them illegal; but no such law or custom other than one

relating to consanguinity or affinity shall prevent them from marrying.

2. The Local Government may appoint one or more Registrars under this Act, either by name or as holding any office for the time being, for any portion of the territory subject to its administration. The officer so appointed shall be called Registrar of Marriages under Act XXXIV of 1871, and is hereinafter referred to as the Registrar; the portion of territory for which any such officer is appointed shall be deemed his district.

3. When a marriage is intended to be solemnized under this Act, one of the parties must give notice in writing to the Registrar before whom it is to be solemnized.

The Registrar to whom such notice is given must be the Registrar of a district within which one at least of the parties to the marriage has resided for five days before such notice is given.

Such notice may be in the form given in the first Schedule to this Act.

4. The Marriage Registrar shall file all such notices and keep them with the records of his office, and shall also forthwith enter a true copy of any such notice in a book to be for that purpose furnished to him by the Government, to be called the "Marriage

Conditions upon which marriages under Act may be celebrated.

One of the parties to intended marriage to give notice to Marriage Registrar.

Notice to be filed and copy entered in the Marriage Notice Book.

Notice Book under Act XXXIV of 1871," and such book shall be open at all reasonable times, without fee, to all persons desirous of inspecting the same.

5. Five days after notice of an intended marriage has been given under section three, such marriage may be solemnized unless it has been previously objected to in the manner hereinafter mentioned.

Any person may object to any such marriage on the ground that it would contravene some one or more of the condition prescribed in clauses (1), (2), (3), or (4) of section one.

The nature of the objection made shall be recorded in writing by the Registrar in the register, and shall, if necessary, be read over and explained to the person making the objection, and shall be signed by him or on his behalf.

6. On receipt of such objection the Registrar shall not proceed to solemnize the marriage until the lapse of five days from the receipt of such objection, if there be a Court of competent jurisdiction open at the time, or if there be no such Court open at the time, until the lapse of five days from the opening of such Court.

The person objecting to the intended marriage may file a suit in any Civil Court having local jurisdiction (other than a Court of Small Causes) for a declaratory decree, declaring that such marriage would contravene some one or more of the conditions prescribed in clauses (1), (2), (3), or (4) of section one.

7. The officer before whom such suit is filed shall thereupon give the person presenting it a certificate to the effect that such suit has been filed. If such certificate be lodged with the Registrar within five days from the receipt of notice of objection, if there be a Court of competent jurisdiction open at the time, or if there be no such Court open at the time within five days of the opening of such Court, the marriage shall not be solemnized till the decision of such Court has been given, and the period allowed by law for appeals from such decision has elapsed; or, if there be an appeal from such decision, till the decision of the Appellate Court has been given.

If such certificate be not lodged in the manner and within the period prescribed in the last preceding paragraph, such marriage may be solemnized.

If the decision of such Court be that the marriage in question would contravene any one or more of the conditions prescribed in clauses (1), (2), (3), or (4) of section one, the marriage shall not be solemnized.

8. Any Court, in which any such suit as is referred to in the last preceding section is filed, may, if it shall appear to it that the objection was not reasonable and bona fide,

inflict a fine not exceeding 1,000 rupees on the person objecting, and award it, or any part of it, to the parties to the intended marriage.

9. Before the marriage is solemnized, the parties and three witnesses shall, in the presence of the Registrar, sign a declaration in the form contained in the second schedule to this Act. If the woman has not completed her age of eighteen years, the declaration shall also be signed by her father or guardian, and in every case it shall be countersigned by the Registrar.

10. The marriage shall be solemnized in the presence of the Registrar and of the three witnesses who signed the declaration. It may be solemnized in any form, provided that each party says to the other, in the presence and hearing of the Registrar and witnesses, "I, A, take thee, B, to be my lawful wife (or husband)."

11. The marriage may be celebrated either at the office of the Registrar, or at such other place, within reasonable distance of the office of the Registrar, as the parties desire. Provided that the Local Government may prescribe the conditions under which such marriages may be solemnized at places other than the Registrar's office and the additional fees to be paid thereupon.

12. When the marriage has been solemnized the Registrar shall enter a certificate thereof in a book to be kept by him for that purpose, and to be called the "Marriage Certificate Book" under Act XXXIV of 1871, in the form given in the third schedule to this Act, and such certificate shall be signed by the parties to the marriage and the three witnesses.

13. The Local Government shall prescribe the fees to be paid to the Registrar for the duties to be discharged by him under this Act.

The Registrar may, if he think fit, demand payment of any such fee before solemnization of the marriage or performance of any other duty in respect of which it is payable.

The Marriage Certificate Book shall at all reasonable times be open for inspection, and shall be admissible as evidence of the truth of the statements therein contained. Certified extracts therefrom shall on application be given by the Registrar on the payment to him by the applicant of a fee to be fixed by the Local Government for each such extracts.

14. Every person who, being at the time married, procures a marriage of himself to be solemnized under this Act, shall be deemed to have committed an offence under section four hundred and ninety-four, or section four hundred and ninety-five of the Indian Penal Code, as the case may be; and the marriage so solemnized is void.

15. Every person married under this Act who, during the life-time of his or her wife or husband, contracts any other marriage, shall be subject to the penalties provided in section

Signed in our presence by the abovenamed *A B* and *C D*:

G H,
I J, } (three witnesses).
K L,

[And when the bride has not completed her age of eighteen years:]

Signed in my presence and with my consent by the above *A B* and *C D*:

M N, the father [or guardian] of the abovenamed *C D*.

(Countersigned) *E F*,
Registrar of Marriages under Act XXXIV of 1871, for the District of
Dated the day of 18 .

THIRD SCHEDULE.

(See Section 12).

Registrar's Certificate.

I, *E F*, certify that, on the of
18 appeared before me *A B* and *C D*, each of whom in my presence and in the presence of three credible witnesses, whose names are signed hereunder, made the declarations required by Act XXXIV of 1871, and that a marriage under the said Act was solemnized between them in my presence.

(Signed) *K F*,
Registrar of Marriages for the District of

G H,
I J, } (three witnesses).
K L,

Dated the day of 18 .

FOURTH SCHEDULE.

(See Section 20).

Declaration to be made by the Husband.

I, *A B*, hereby declare as follows:—

1. I was at the time of my marriage to my wife *C D*, unmarried;
2. I did not at such time profess the Hindú, Muhamádan, Parsí, Budhist, Sikh, or Jaina religion, nor was I a Christian or a Jew;
3. I had at such time completed my age of eighteen years.
4. I am not related to *C D* [the wife] in any degree of consanguinity or affinity which would, according to the law, to which I am subject, or to which the said *C D* is subject, render a marriage between us illegal;
5. I am aware that, if any statement in this declaration is false, and if in making such statement I either know or believe it to be false, or do not believe it to be true, I am liable to imprisonment, and also to fine.

(Signed) *A B* (the husband.)

Declaration to be made by the wife:

I, *C D*, hereby declare as follows:—

1. I was at the time of my marriage to my husband *A B*, unmarried;
2. I did not at such time profess the Hindú, Muhamádan, Parsí, Budhist, Sikh, or Jaina religion, nor was I a Christian or a Jew;
3. I had at such time completed my age of fourteen years.
4. I am not related to *A B* [the husband] in any degree of consanguinity or affinity which would,

according to the law to which I am subject, or to which the said *A B* is subject, under marriage between us illegal.

[And when the bride has not completed her age of eighteen years:]

5. The consent of *M N*, my father [or guardian, as the case may be], had at such time been given to a marriage between myself and *A B*, and had not been revoked.

6. I am aware that, if any statement in this declaration is false, and if in making such statement I either know or believe it to be false or do not believe it to be true, I am liable to imprisonment, and also to fine.

Signed in our presence by the abovenamed *A B* and *C D*:

G H,
I J, } (three witnesses).
K L,

(Countersigned) *E F*.

Registrar of Marriages under Act XXXIV of 1871 for the District of
Dated the day of 18 .

H. S. CUNNINGHAM,

Offg. Secy. to the Council of the
Govr.-Genl. for making Laws
and Regulations.

Government of Bengal.

LEGISLATIVE DEPARTMENT.

LEAVE to introduce the following Bill in the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations having been obtained on the 9th December 1871, the Bill is by order of the President hereby published for general information:—

THE BENGAL MUNICIPALITIES BILL, 1872.

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A Bill to amend and consolidate the law relating to Municipalities.

WHEREAS it is expedient to amend and consolidate the law relating to Municipalities within the territories subject to the government of the Lieutenant-Governor of Bengal, and to make better provision for the self-government of towns and places within the said territories, for the maintenance of police, for the conservancy and improvement of such towns and places, for the diffusion of education therein, and for other objects of utility calculated to promote the health, comfort, or convenience of the inhabitants of the said towns; It is enacted as follows:—

1. This Act may be cited as the "Bengal Municipalities Act, 1872."

PART I.—PRELIMINARY.

2. This Act shall be divided into thirteen several heads or parts:—

- the first relating to preliminary matters;
- the second relating to municipal authorities;
- the third relating to municipal taxation;
- the fourth relating to the mode of recovery of municipal taxes;
- the fifth relating to the municipal fund and its application.
- the sixth relating to the registration of births and deaths;
- the seventh relating to the municipal police;
- the eighth relating to the intervention by Government in municipal affairs.
- the ninth relating to various municipal regulations for conservancy and otherwise;
- the tenth relating to municipal markets;
- the eleventh relating to the jurisdiction of Commissioners in municipal and other cases;
- the twelfth relating to third class municipalities;
- the thirteenth relating to miscellaneous matters.

3. The following words and expressions in this Act shall have the several meanings hereby assigned to them, except where a different intention shall appear from the context, (that is to say)—

"Magistrate of the district" means the chief officer charged with the executive administration of a district in criminal matters by whatsoever designation such officer is called.

"Magistrate" means the officer exercising all or any of the powers of a Magistrate, and charged with the immediate executive administration in criminal matters in any sub-division of a district, within which any place to which this Act may be extended may be situated, by whatsoever designation such officer is called. In respect to any such place which is not situated within a sub-division of a district, the powers by this Act conferred on the Magistrate may be exercised by the Magistrate of the district or by a Joint-Magistrate.

"Sub-divisional officer" means the officer in executive charge of a sub-divisional district.

"Municipality" means any place to which this Act or part thereof shall have been extended. A Municipality created under this Act shall be distinguished as a first class Municipality, or as a second class Municipality, in manner as in the next succeeding section is provided. Any place to which Part XII of this Act shall have been extended shall be deemed to be a third class Municipality.

"The Commissioners" means the persons appointed or elected by the rate-payers to conduct the affairs of any Municipality under this Act, and shall include ex-officio Commissioners under this Act.

"House" includes any hut, shop, or warehouse.

"Place" includes any town, village, hamlet, suburb, bazaar, station, or tract of country.

"Land" includes fields, plantations, and gardens.

"Bazaar" includes any place of trade where there is a collection of shops or warehouses, and any place where a market is held.

"Road" means any road, street, square, court, alley or passage, whether a thoroughfare or not, over which the public have a right of way, together with such land (not being private property) whether covered or not by any pavement, verandah, or other erection or structure, as may be between the roadway and the main wall of any house or houses adjacent thereto; and also the roadway over any public bridge or causeway within the place; and the expression "in or near any road" designates any site within the place. Provided that nothing in this section shall be taken to interfere with any easement enjoyed by any person in respect of such land at the date of the passing of this Act.

"Owner" means the person for the time being receiving the rent of the land or premises, whether paid in money or in kind, or in charge of the thing in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive the rent if such land or premises were let to a tenant. Provided that no person receiving the rent of land or premises as agent for another person shall be liable to make any outlay by this Act required to be made by the owner of such land or premises in excess of the amount of the

funds, or of the value of the produce belonging to the owner which he may have in his possession; nor shall he be subject to any penalty if he can prove that he has made the outlay required to the extent of such funds.

"Official year" means the year beginning on the first day of April, or such other date as may hereafter be fixed by the Lieutenant-Governor of Bengal by notification in the *Calcutta Gazette*.

4. All the provisions of this Act, except those contained in Part XII, shall have effect in any place not being within the limits of the town of Calcutta and of the southern portion of Hastings, as defined by Act V of 1868 (passed by the Lieutenant-Governor of Bengal in Council), to which the Lieutenant-Governor of Bengal may extend the same, and from such date as may by him be specified, by notification in the *Calcutta Gazette*. Provided that every such notification shall specify such provisions of Parts IX and X of this Act as are thereby extended to such place, and all provisions contained in the two last mentioned parts as are not specially mentioned in the said notification shall be deemed to be of no force or effect whatever in the place to which such notification applies. From and after the date mentioned in the said notification such place shall be deemed and taken to be created a Municipality for the purposes of this Act; and it shall be lawful for the Lieutenant-Governor to define the limits of such Municipality, and from time to time to alter or amend such definition, and the Lieutenant-Governor shall declare at the time of extending the said Act to such place, whether the same shall, for the purposes of this Act, be a first class or a second class Municipality, and may at any time thereafter by notification alter the class. The Lieutenant-Governor may further, from time to time, by notification in the *Calcutta Gazette*, declare to be united for the purposes of this Act, any number of towns or villages or parts thereof; provided that no portion of this Act shall be extended to any village inhabited by persons more than one-half of whom may be employed in agriculture only, or dependent for support on lands so employed, or habitually exercising trades and occupations only for the use of persons so employed, except the provisions of Parts XII and XIII of this Act. All the provisions of Parts XII and XIII of this Act shall have effect in any place to which the same may be extended by the Lieutenant-Governor or by any officer empowered in that regard under Section 202 of this Act.

5. From and after the creation of any Municipality under the provisions of the next preceding section, the provisions of the Acts named in Schedule (A) hereto annexed shall cease to have effect therein, except as to any assessment made, or as to any act done, or as to any liability incurred, or as to any money due, or as to any proceedings theretofore commenced. Provided that the repeal by this Act of any enactment shall not affect any Act in which such enactment has been applied or referred to. And all references made to any of the Acts named in the said schedule in subsequent Acts, orders or contracts, shall be read, so far as the context will allow, as if made to this Act.

6. All lands, buildings, works, and hereditaments, utensils, materials, books, plans, maps, papers, effects, securities, and monies whether derived under the Acts mentioned in Schedule (A) appended to this Act, and other property, movable and immovable, of what nature or kind soever, and all interest therein, whether vested, contingent, or in remainder which shall, on the date on which this Act shall take effect in such town, be vested in, or held in trust for, the Commissioners or Committee appointed under any of the said Acts, who shall hereafter in this Act be designated the late Commissioners, or which would have been vested in, or held in trust for, such Commissioners but for the passing of this Act; and all such estate and interest of and in the same respectively as shall then be, or would have been in, or in trust for, the said late Commissioners or any of them, with all rights of way and other rights and easements now used and enjoyed by the said Commissioners shall, on and from the date when this Act comes into operation in such town, be vested in the Commissioners under this Act and their successors; and all persons who shall then owe any money to the late Commissioners, or to any person on their behalf, shall pay the same to the Commissioners under this Act, or as they shall direct: and all monies which shall be then due, and owing by, or recoverable from, the late Commissioners, shall be paid by, or be recoverable from, the Commissioners; and all contracts, agreements, mortgages, bonds, covenants, and securities made or entered into before this Act comes into operation to, with, or in favor of, or by, or for, the said late Commissioners, or any of them, or any person on behalf of such late Commissioners; and all rights of action and suit arising out of contract or otherwise—shall take effect, and may be proceeded on and enforced, as far as circumstances will admit, in favor of, by, against, and with reference to the Commissioners under this Act in such manner as the same would have taken effect, and might have been proceeded on and enforced in favor of, by, against, and with reference to the said late Commissioners, or any of them, if this Act had not been passed.

7. No action, suit, prosecution, or other proceeding whatsoever, commenced or carried on either by or against the late Commissioners previously to the coming into operation of this Act, shall abate, or be discontinued, or prejudicially affected by this Act, but shall continue and take effect both in favor of and against the Commissioners, in the same manner in all respects as the same would have continued and taken effect in relation to the late Commissioners, or any of them, if this Act had not been passed: and all decrees and orders made, and all fines and penalties imposed and incurred, respectively, previously to the coming into operation of this Act, shall and may be enforced, levied, recovered, and proceeded for, and all administrative proceedings commenced previously to the coming into operation of this Act shall and may be continued, proceeded with, and completed in such or the like manner as if this Act had not been passed, the Commissioners under this Act being, in reference to the matters aforesaid, in all respects substituted for the late Commissioners.

Actions, &c., by or against Commissioners not to abate, &c.

ceeding whatsoever, commenced or carried on either by or against the late Commissioners previously to the coming into operation of this Act, shall abate, or be discontinued, or prejudicially affected by this Act, but shall continue and take effect both in favor of and against the Commissioners, in the same manner in all respects as the same would have continued and taken effect in relation to the late Commissioners, or any of them, if this Act had not been passed: and all decrees and orders made, and all fines and penalties imposed and incurred, respectively, previously to the coming into operation of this Act, shall and may be enforced, levied, recovered, and proceeded for, and all administrative proceedings commenced previously to the coming into operation of this Act shall and may be continued, proceeded with, and completed in such or the like manner as if this Act had not been passed, the Commissioners under this Act being, in reference to the matters aforesaid, in all respects substituted for the late Commissioners.

PART II.—MUNICIPAL AUTHORITIES.

Chapter 1.

Municipal Commissioners.

8. In any Municipality created under Part I of this Act, the Lieutenant-Governor shall, if the same shall have been declared by him to be a first class Municipality, and the said Lieutenant-Governor or any officer whom the Lieutenant-Governor may authorize in that behalf shall, if the same shall have been declared by the said Lieutenant-Governor to be a second class Municipality, from time to time appoint or cause to be elected, in manner as hereinafter provided, not more than seven and not less than three persons to be Commissioners for carrying out in such Municipality the purposes of this Act.

9. No person shall be appointed a Commissioner or a Member of a Ward Committee under this Act in any Municipality, who does not either reside or hold land or buildings therein or within five miles from any part of the limits thereof: provided also that when the mode of municipal taxation to be adopted therein shall have once been determined, no person shall be appointed therein a Commissioner or member of a Ward Committee who does not pay municipal taxes to the Commissioners thereof. Subject to the provisions of Section 12 every person so appointed shall continue in office three years, or until his successor shall have been appointed, and shall be eligible for re-appointment. The Lieutenant-Governor may from time to time accept the resignation of any such Commissioners or Commissioner, or may remove any such Commissioners or Commissioner for misconduct or neglect of duty, add to their number, and fill up vacancies occurring among them.

10. In addition to the Commissioners to be appointed or elected as aforesaid, the Magistrate of a district and the Magistrate in charge of a sub-division of a district, shall be ex-officio Commissioners of every Municipality situated within their respective jurisdictions, and it shall further be competent to the Lieutenant-Governor to appoint as a Commissioner of any such Municipality any officer in the service of Government holding a salaried office in the district in which the same is situate: provided that not more than one-third of the whole number of Commissioners shall be persons holding salaried offices in the service of Government, unless such persons be elected to be Commissioners under any of the provisions in this Act contained.

11. If at any time it shall appear to the Lieutenant-Governor of Bengal to be advisable that a certain number of the Commissioners of any Municipality shall be elected by the rate-payers, it shall be competent to the said Lieutenant-Governor to take measures for the election of such Commissioners by the rate-payers, subject to such rules in regard to qualification, election, and discharge as he may think fit.

Subject to the provisions of Section 12 the persons so elected shall continue in office for the term of three years, or until their successors have been elected, and shall be eligible for re-election. The Lieutenant-Governor may from time to time accept the resignation of any of the Commissioners so elected, or may remove any of such Commissioners for misconduct or neglect of duty, and may provide for filling up vacancies by election.

12. When Municipal Commissioners or any Ward Committee shall be for the first time appointed or elected in any Municipality, such number of the members thereof as the Commissioner of the Division may determine, and being not more than one-third of the whole, shall retire at the end of one year, and another equal number at the end of two years, and the rest at the end of three years, to be computed from the first day of the official year next following the date of the appointment or election of such Commissioners or Committee. The members who shall retire at the end of the first and second years respectively shall be decided by lot. But the ex-officio members appointed under Section 10 of this Act shall not be liable to retirement under this Section. Any person appointed or elected to a vacancy caused by the withdrawal, or removal, or death of another member shall fill such vacancy for the unexpired remainder of the term for which the outgoing member may have been elected or appointed. The Chairman shall keep a roll in which the names of the Commissioners shall be entered in order of seniority according to the dates of their appointment or election. In case of two or more Commissioners being appointed or elected on the same day, the Chairman shall decide the order of seniority between them.

13. The Magistrate of a district, or the Magistrate in charge of a sub-division, if delegated by the Magistrate for the purpose, shall be ex-officio Chairman of the Commissioners for any Municipality situate within the district or sub-division under his charge. The Commissioners shall elect their own Vice-Chairman, who shall hold office for one year from the date of his election, and who shall be eligible for re-election at the end of such year.

14. The Commissioners shall have and use a common seal, and shall have their names engraved thereon in legible characters in the English language, and also in the vernacular language of the district. All contracts entered into in respect of any sum exceeding twenty rupees shall be in writing, and shall be sealed with the common seal of the Commissioners, and on their behalf, in the presence of at least two of the Commissioners, one of whom shall be the Chairman, or in the absence of the Chairman, the Vice-Chairman, who shall certify the same by affixing their signatures as witnesses at the foot of the instruments. All such contracts shall be varied or discharged in a similar manner.

15. The Commissioners shall sue and be sued in the name of their Chairman by the description of "The Chairman of the Commissioners of," and in such name

so described, they shall be competent to hold property, movable and immovable, to them and their successors as a body corporate, and to convey the same and to enter into all necessary contracts for the purposes of this Act.

CHAPTER 2.

Property and Contracts of the Commissioners.

16. All public streets in any Municipality (not being private property) existing at the time this Act comes into operation, or which shall afterwards be made, and the pavements, stones, and other materials thereof, and also all erections, materials, implements, and other things provided for such streets, shall vest in and belong to the Commissioners and their successors. But it shall be competent to Government from time to time, by notification, to exclude any road or street from the operation of this Act, and to cancel such notification wholly or in part.

17. It shall be lawful for the Commissioners to agree with the person or persons in whom the property in any street is vested, to take over the property therein, and after such agreement to declare, by notice in writing put up in any part of such street, that the same has become a public street. Thereupon such street shall vest in the Commissioners and their successors, and shall thenceforth be repaired and kept up out of the Municipal Fund.

18. All or any hospitals, dispensaries, schools, rest-houses, markets, tanks, and wells, not being private property, or the property of a religious institution or society, and all medicines, furniture, and other articles appurtenant thereto, not being private property, which at the time this Act comes into operation in any town, shall be found therein, may, by notification of the Lieutenant-Governor, be vested in the Commissioners, and thereupon all endowments or funds belonging to such hospitals, dispensaries, schools, or rest-houses shall be transferred to and vested in the Commissioners as trustees, to hold and apply the same to the purposes to which such endowments and funds were lawfully applicable at the time of such transfer. Provided always that no such notification shall be issued until one month after the intention to transfer such property shall have been notified in English and in the vernacular language of the district in such manner as the Lieutenant-Governor shall from time to time direct.

19. The Commissioners may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may sell any land not required for such purposes either together or in parcels, and the proceeds of such sale shall be applied for the purposes of this Act.

20. When the Commissioners may be unable to agree with the owner of any land for the purchase thereof, the Lieutenant-Governor of Bengal may, upon representa-

tion of the Commissioners, and after such enquiry as may be thought proper, declare that the land is needed for a public purpose, and may order proceedings for obtaining possession of the same for the Government, and for determining the compensation to be paid to the parties interested, according to any law now, or hereafter to be in force for the acquisition of land for public purposes. On payment by the Commissioners of the compensation awarded, such land shall vest in them for the purposes of this Act.

CHAPTER 3.

Their mode of transacting business.

21. The Commissioners shall keep an office where they shall meet for the transaction of business at least twice in every month, and as often as a meeting shall be called by the Chairman or Vice-Chairman, and all questions which may come before them at any meeting shall be decided by a majority.

22. The Chairman, or, in his absence, the Vice-Chairman, shall preside at every such meeting, and in the absence of both the Chairman and Vice-Chairman, the Commissioners shall choose some one of their number to preside. In cases of equality of votes the President shall have a casting vote.

23. No business shall be transacted at a meeting unless at least four Commissioners be present.

24. In any case of emergency, the Chairman, or, in his absence, the Vice-Chairman, shall exercise all the powers vested by this Act in the Commissioners. Provided that it shall not be lawful for the Chairman or the Vice-Chairman to exercise any power which it is by this Act expressly declared shall be exercised by the Commissioners at a meeting. Any Chairman or Vice-Chairman acting under this section shall inform the Commissioners thereof at the next meeting held thereafter.

25. The Chairman shall from time to time appoint all such overseers, clerks, and subordinate officers and servants as he may think necessary and proper to assist in the execution of this Act, and may from time to time remove any of such persons and appoint others in their places. And out of the Municipal Fund he shall pay, or cause to be paid, such salaries to the said persons respectively, as may from time to time be determined by the Commissioners at a meeting; or, in case of absence on leave, such portion thereof as may appear to the Commissioners to be reasonable. He may, with the sanction of the Commissioners, make such rules as he may think fit as to the manner in which, and as to the persons by whom, all duties connected with the collection of the tax or the preparation of the assessment, shall be

performed, provided such rules be in all respects consistent with the provisions in this Act contained. Provided that no salary amounting to more than one hundred and fifty rupees a month shall be assigned to any officer or clerk by Municipal Commissioners under this Act without the sanction of the Commissioner of the Division. He shall also take from every collector of Municipal taxes, duties, or tolls, such security for the sums collected by him as he may think proper.

CHAPTER 4.

Ward Committees.

26. It shall be lawful for the Magistrate, on the recommendation of the Commissioners at a meeting, to divide any Municipality into wards; and thereupon there shall be appointed for each ward not less than three persons qualified to be Commissioners, whether such persons be or be not Commissioners for the time being, to be members of the Ward Committee, and the said Magistrate may define the limits of the ward for which any Ward Committee may be appointed or elected. All question regarding the removal, resignation, and filling up vacancies among the members of Ward Committees shall be settled by the Commissioner at a meeting.

27. A Ward Committee shall exercise, within the limits of their ward, as defined by the Magistrate, all or any of the powers of Commissioners described in Sections 25, 52, 53, 61 to 68 inclusive, 113, 115, and in such sections of Part IX of this Act as shall be in force within the municipality, which the Commissioners at a meeting shall have delegated to them. Sections 21, 22, and 24 of the Act shall, as far as may be convenient, be applicable to Ward Committees.

28. The Chairman of each Ward Committee shall be appointed by the Magistrate. Chairman of the Commissioners, and each Ward Committee may, if it see fit, elect their own Vice-Chairman from among their own number.

CHAPTER 5.

General Provisions

29. No Commissioner or member of a Ward Committee shall be personally liable for any contract made, or expense incurred by or on behalf of the Commissioners, but the funds, from time to time in the hands of the Commissioners, shall be liable for, and chargeable with, all contracts and expenses duly incurred as aforesaid. Every Commissioner or member of a Ward Committee shall be personally liable for any wilful misapplication of money entrusted to the Commissioners, to which he shall have been a party, and he shall be liable to be sued for the same.

30. No Commissioner or member of a Ward Committee, or servant of the Commissioners or Committee, shall be interested, directly or indirectly, in any contract made with the Commissioners. And if any such person be so interested, he shall thereby become incapable of continuing in office or employment, and shall be liable to a fine not exceeding five hundred Rupees. Provided always that no person by being a shareholder in, or member of, any incorporated or registered company, shall be disqualified from acting as a Commissioner or member of a Ward Committee by reason of any contract entered into between such company and the Commissioners. Nevertheless, it shall not be lawful for such shareholder or member to act as a Commissioner or member of a Ward Committee in any matter relating to any contract entered into between the Commissioners and such company.

PART III.—MUNICIPAL TAXATION.

CHAPTER I.

Power of the Commissioners to impose Taxes, Duties, and Tolls.

31. It shall be lawful for the Commissioners of any Municipality at a meeting to impose, within the limits of such Municipality, any one or more of the following taxes, duties, and tolls, at such rate as the Commissioners shall see fit, not exceeding the maximum in any case hereinafter mentioned and prescribed:—But no tax duty or toll imposed by the Commissioners under this section shall be levied until the sanction of the Lieutenant-Governor shall have been obtained to such levy:—

(a)—An annual tax on persons residing in or owning property in the Municipality, according to the circumstances and the property to be protected of the persons liable to pay the same. Provided that no person who resides outside the limits of the Municipality shall be assessed according to his circumstances, but only in regard to the property which he possesses within the Municipality; and that the average annual tax on each holding shall not exceed Rs. 4 in Municipalities of the first class, and Rs. 2 in Municipalities of the second class.

(b)—A tax not exceeding 7½ per cent. on the annual value of houses, buildings, and lands situated within the limits of the Municipality exceeding Rs. 6 per annum, to be paid by the owners thereof.

(c)—A tax on carriages, horses, and elephants, kept or used within the limits of the Municipality; and a fee on the registration of carts and other vehicles.

(d)—A tax on trades and callings carried on and exercised within the said limits.

(e)—A tax on processions, and any public ceremonies not exclusively religious, and requiring the attention of the police, and performed within the said limits.

(f)—Duties on articles entering the limits of the Municipality, or dues on articles sold at markets or fairs, according to a table of rates sanc-

tioned by the Lieutenant-Governor, and subject to such rules and exceptions as the Lieutenant-Governor shall direct.

(g)—Tolls on vehicles and beasts of burden entering the limits of the Municipality, according to a scale sanctioned by the Lieutenant-Governor; and tolls on ferries within the said limits.

CHAPTER 2.

Taxes on persons.

32. When it shall have been determined that an annual tax on persons according to their circumstances and property shall be imposed under this Act in any Municipality, the Commissioners or the Ward Committee shall prepare an assessment in respect thereof upon the several persons liable to be assessed within the Municipality or Ward for which such Commissioners or Committee shall be appointed, and shall prepare a list which shall specify every parcel of land, house, or other holding on account of the occupation of which any person is liable to be assessed, the name of the person liable to be assessed in respect of each such holding, the trade, business, or other description of such person, and the amount payable quarterly by such person. It shall be competent to the Commissioners or to a Ward Committee or to the Magistrate to omit from the list prepared under this section any person who may by them or him be deemed too poor to be assessed to the tax leviable under this Chapter.

33. The Commissioners or the Ward Committee shall, if the Commissioners so decide, instead of preparing a new assessment for any year, revise and amend the assessment then in force.

34. When any assessment shall have been prepared, or shall have been revised and amended by any Ward Committee, such Ward Committee shall forthwith forward to the Commissioners the list containing the same, and such Commissioners shall examine, and, if necessary, amend and settle it.

35. When an assessment shall have been prepared, or revised and amended directly by any Commissioners, and not by a Ward Committee, such Commissioners shall forward to the Magistrate a list containing the same, and the Magistrate shall examine, and, if necessary, amend and settle it.

36. When the assessment in any Municipality shall have been so made and settled as provided by the preceding sections, the Magistrate shall sign the list, and shall cause one copy thereof, together with a notification in the form in Schedule (B) to this Act annexed, or to the like effect, and written in the language of the province in which such Municipality is situate, to be put up in some conspicuous place therein or in the division thereof for which such assessment has been made; and a written copy of the said list to be deposited in his own office. So soon as the copies of the list shall have been so hung up and deposited, public proclamation shall be made throughout such Municipality

by beat of a drum notifying that such copies have been so hung up and deposited, and that the copy so deposited in the Magistrate's office is open to inspection.

37. Unless and until revised and amended as herein is provided, every assessment, as settled under Section 34 or Section 35 shall be valid for three years, and until a new assessment shall be made. In case the occupant of any property included in any assessment shall be changed before a new assessment be made, the new occupant shall be liable in respect of such property for any portion of the amount so assessed which shall have become payable during his occupation; and after notification to such person, the Magistrate may cause his name to be substituted in the said list for the name of the former occupant.

38. Whenever the period for which any assessment is valid, as provided in Section 37 of this Act, shall be about to expire, notwithstanding anything hereinbefore contained, it shall be lawful for the Magistrate, instead of requiring any Commissioners or Ward Committee to prepare a new assessment, or to revise and amend the assessment then in force, to adopt the said assessment as the assessment for the year next following.

39. If no new assessment be made and published before the expiration of the first three months of any year, for which no assessment valid under the provisions of Section 37 shall be in force, the assessment which was in force at the close of the preceding year shall be deemed to be the assessment for the current year.

40. As soon as possible after an assessment shall have been adopted under Section 38, or shall have taken effect for the current year under the last preceding section, the Magistrate shall, in the manner provided in Section 36 for giving public notice that copies of the list of assessment have been hung up and deposited, give public notice that the assessment in force at the close of the preceding year will continue to have effect during the current year, but it shall not be necessary to hang up fresh copies of such list; and every person whose assessment may be so continued shall be at liberty to appeal against such assessment as if it were a new assessment made upon him.

41. Any person who shall have been assessed by any Commissioners, of whom the Magistrate has not been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property, or his liability to be assessed, may appeal on unstamped paper to such Commissioners at a meeting; and in case such Commissioners shall not grant the prayer of such appeal, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary, by examination of the appellant on oath or solemn affirmation or otherwise, may confirm the assessment or amend the same. In case the Magistrate

confirm the assessment, he may order that the appellant shall pay such reasonable costs as may have been incurred in the proceedings on his appeal. The decision of the Magistrate in such cases shall be final, and no objection shall be taken to any assessment, nor shall the liability of any person to be assessed be questioned in any other manner or by any other court. Provided that

Limitation of appeal. no appeal shall be received after the expiration of one month from the time of the notification of the assessment prescribed by Sections 36 or 40 or of the notification of the substitution of the name of an occupier under Section 37, unless the Magistrate, upon reasonable cause shown, shall extend the time for receiving such appeal.

42. Any person who shall have been assessed by Commissioners of whom the Magistrate has been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may apply to the Commissioners for a review of the assessment so far as regards himself; and with regard to such applications, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41, and the orders passed by the Commissioners on such application shall have the same effect and finality as orders passed by the Magistrate under the said section. Applications under this section to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under Section 41.

43. Any person who shall have been assessed by a Ward Committee, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may appeal to the Commissioners. And with regard to such appeals, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41, and the orders passed by the Commissioners at a meeting on such appeals shall have the same effect and finality as orders passed by the Magistrate under the said section. Appeals to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under the said section.

44. It shall be lawful for the Magistrate at any time to require any Commissioners or Ward Committee, as the case may be, to make an assessment on account of the occupation of any house which may have been constructed, or any house or other holding which may have become liable to assessment after the general assessment which may then be in force shall have been made, or which may have been by mistake or accident omitted from such assessment. Notice of the amount assessed in accordance with such requisition shall be given to the person so assessed, who may appeal or apply against such assessment according to the provisions of Sections 41, 42, or 43, within one month after the service of such notice.

45. It shall be lawful for any person upon whom any assessment shall have been made, who shall, during the period for which such assessment is valid

have ceased to occupy any property in respect to which he may have been assessed, or whose property to be protected, and circumstances may have changed during the period aforesaid, to apply on unstamped paper to the Commissioners; and in case such Commissioners shall not grant the prayer of such application, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary by examination of the applicant on oath or solemn affirmation, or otherwise, may amend the assessment of such applicant as to him shall appear just, or may confirm the same; and in case he shall confirm the said assessment, may order that the applicant shall pay such reasonable costs as may have been incurred by reason of such application. The decision of such Magistrate upon such application shall be final.

46. The Commissioner of the division, with the sanction of the Government, may at any time direct the Magistrate to revise, or to cause to be revised by the Commissioners or Ward Committee, the assessment of any Municipality, specifying the reasons which, in his opinion, render such revision necessary, and the Magistrate shall, according to such direction, revise, and if necessary amend the same, or cause it to be revised and amended.

CHAPTER 3.

Taxes on houses.

47. When it shall be determined that a tax on the annual value of houses, buildings, and lands shall be imposed in any Municipality, such tax shall be paid by the owners of such houses, buildings, and lands by quarterly instalments, except as hereinafter provided.

48. The gross annual rent at which the houses, buildings, and lands liable to the tax may be reasonably expected to be let, shall be deemed to be the annual value of such houses, buildings, and lands, and such value shall accordingly be fixed by the Commissioners from year to year commencing from the date on which this Act shall have come into operation.

49. Whenever any house or building belongs to one owner, and the ground on which the same stands, and which is usually occupied therewith, belongs to another, it shall be lawful for the Municipal Commissioners to assess such house or building and ground together at one consolidated rate. The amount so assessed shall be payable by the owner of the house or building, who shall thereafter be entitled to deduct from the rent which he pays for the ground, such proportion of the tax so paid by him as is equal to the proportion which his rent bears to the annual value of the whole property assessed.

50. If the sum due on account of any tax from the owner of any house, building or land remains unpaid after the notice of demand has been duly served, and such owner be not resident within the place, or the place of abode of

Appeal against assessment when Magistrate is member of committee.

Commissioner of division may direct revision of assessment.

Appeals from assessment made by Ward Committee.

Power to assess on account of newly occupied tenement.

Power to assess upon a house consolidated tax for house and ground on which it stands.

Power to apply for reduction of assessment in altered circumstances.

Tax due from non-resident owner may be recovered from occupier, and deducted by him from his rent.

such owner be unknown, the Municipal Commissioners may demand the amount from the occupier for the time being of such house, building, or land, and on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises, and whenever such tax shall be paid by or recovered from such occupier, he may deduct, from the next and following payments of his rent, the amount which may be so paid by or recovered from him. Provided that no arrear of rate, which has remained due from the owner of any house, building, or land for more than one year, shall be so recovered from the occupier thereof. Provided also that if the tax so deducted is a consolidated tax payable by the owner of a house or building under the next preceding section, the same shall, after such deduction, be deemed to have been paid by such owner within the meaning of the last mentioned section.

51. The Commissioners shall, at a meeting to be held as soon as may be after their appointment, assess or determine the rate of such annual tax to be levied from the date on which this Act may come into operation till the expiration of the current year, and at a meeting not less than fifteen days before the expiration of each year, shall determine the rate of such tax for the ensuing year.

52. The Commissioners may require the respective owners or occupiers of the houses, buildings, and lands to furnish them with returns of the measurements and of the rent or annual value thereof, and they, or any person appointed by them for that purpose, at any time between sun-rise and sun-set, may enter, inspect, and measure any such houses, buildings or lands, after having given forty-eight hours' previous notice of their intention to the occupier thereof. When the valuation of the houses, buildings, and lands, shall have been completed, the Commissioners shall cause lists containing the valuation and assessment to be made out, and shall give public notice thereof, and of the place where the lists or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom, without the payment of any fee.

53. The Commissioners shall at the same time give public notice of a day and hour, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation and assessment; and in all cases in which any property is for the first time valued, or the valuation is increased, shall give special notice thereof to the owners or occupiers of such property. All appeals against such valuation and assessment shall be made at or before the time fixed in the notice.

54. After the appeals have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in

the lists shall be authenticated by the signature of not less than three of the Commissioners, who shall at the same time certify under their signatures that no valid objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein, and subject to such amendments as may thereafter be duly made, the tax so assessed shall be deemed to be the tax for the whole year for which the assessment shall be made.

Further alteration or amendment of assessment. Provided always that the Chairman or Vice-Chairman may, at any time amend the said lists by inserting therein the name of any person whose name ought to be so inserted, or by inserting any property liable to the tax, after giving notice to such person as may be interested in the making of the amendment, of a day not being less than fifteen days from the date of the service of such notice, when such amendment is to be made, or by striking out any property not liable to the tax, or reducing the amount of the tax, without notice; and in all cases in which any property is inserted as liable to the tax, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof; and any person interested in such amendment may appeal to the said Commissioners by application in writing left at their office three days before the day fixed in the notice of such amendment.

55. It shall not be necessary to prepare new lists, or to determine the rate of the tax every year, but the Commissioners may adopt the valuation and assessment contained in the lists for the preceding year (with such alteration as may in particular cases be deemed necessary), as the valuation and assessment for the year following. Provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section 53 of this Act.

56. Appeals against any tax assessed under this Act shall be heard and determined, by not less than three Commissioners and their adjudication, and the assessment by the Commissioners of any tax when no appeal is made as hereinbefore provided, shall be final; and no person shall contest any assessment in any other manner than by appeal as hereinbefore provided.

57. When any house shall have been vacant for sixty or more consecutive days during any year, the Commissioners shall remit so much of the tax of that year as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given to the Commissioners notice in writing of the vacancy thereof, and that the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

CHAPTER 4.

Taxes on carriages and wheeled vehicles.

58. When it shall be determined that a tax on carriages, horses, and elephants shall be imposed in any Municipality, the Com-

Tax on carriages, &c.

missioners shall declare at what rates, not exceeding the rates given in Schedule (C) to this Act annexed, such tax shall be imposed on all carriages, horses, and elephants kept within the limits of such place; and thereupon such tax shall be payable quarterly. Provided that this section shall not apply to, or include, gun-carriages, or ordnance carts or wagons; cavalry horses or horses of the mounted police; horses belonging to officers doing regimental duty, at the rate of one horse for each officer; vehicles, horses, or elephants belonging to the Government; vehicles and horses kept for sale, and not used for any other purpose, if kept by *bond fide* dealers.

59. Every person who may have owned or had charge of any carriage, horse, or elephant, kept within such place for any number of days in any quarter, shall be liable to the whole tax for that quarter; but if a carriage shall have been under repair for the whole quarter, no tax shall be leviable in respect of such carriage for that quarter.

Ownership for any number of days in a quarter creates liability to the tax for the whole quarter.

Exemption of carriages under repair.

60. Whenever the owner of the carriage, horse, or elephant, let out for hire, and kept for the time being in premises situated within any place shall not reside in such place, the sums to be charged for such carriage, horse, or elephant shall be recoverable from the person in whose premises it is for the time being kept.

Carriage, &c., let for hire within any defined place, although owned by persons not residing therein, liable to the tax.

61. The Commissioners at their discretion may compound, for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such person, in lieu of the rates specified in the schedule.

Commissioners may compound with livery stable-keepers.

62. The Commissioners shall from time to time cause to be prepared and entered, in distinct columns, in a book to be kept by the Commissioners, and to be open to the inspection of any person interested therein, a list of the persons liable to the payment of the tax, a description of the carriages and animals in respect of which they are liable, and the amount of the tax thereon.

List of persons liable to tax to be prepared.

63. In order to enable the Commissioners to have such list prepared, the Commissioners, or any officer authorized by them, may send to all persons supposed to be liable to the payment of the tax, a schedule to be filled up with such information respecting the carriages and animals kept by them as the Commissioners may judge necessary for the assessment of the tax. The schedule shall be filled up in writing, and signed and dated and returned to the office of the Commissioners by every person to whom it is sent, whether or not liable to the payment of the tax.

Returns may be required for purpose of making list.

64. The Commissioners may summon any person supposed to be liable to the payment of the tax, or any servant of such person, and may examine such person or his servant as to the number and description of the carriages and animals in respect of which such person is liable to be assessed, and such person or his servant shall answer such questions as may be put to him by the Commissioners.

Power to summon persons liable to tax.

65. Any person who may dispute his liability to the payment of such tax, or the amount of any such assessment, may appeal to the Commissioners: provided that such appeal shall be commenced within ten days after the receipt by such person of a bill for the sum claimed from him in respect of such assessment.

Appeal against assessment may be made to Commissioners.

Proviso.

66. Appeals against any such assessment shall be heard and determined by not less than three Commissioners, and their adjudication upon every such appeal shall be final, and no person shall contest any assessment so, made in any other manner than by appeal to the Commissioners as hereinbefore provided.

Commissioners' decision final.

Registration of wheeled vehicles.

67. It shall be lawful for the Commissioners of any Municipality at a meeting, with the sanction in writing of the Lieutenant-Governor first obtained, to declare and direct, by notification published in such manner as the Lieutenant-Governor may order, that every cart, hackery, and other wheeled vehicle without springs kept and used within, or let for hire within or without such place, and used within it, shall be registered by the Commissioners with the name and residence of the owner, and shall bear the number of registration in such manner as the said Commissioners shall direct. Provided that this section shall not apply to, or include carts, hackeries, or other such vehicles as aforesaid kept at more than two miles distance from the said place and used only temporarily or casually in the place, or to carts, hackeries, or other wheeled vehicles without springs, the property of Government or of the Commissioners.

Registration and number of hackeries, &c.

68. The registration of carts, hackeries, and other vehicles under the last preceding section shall be made, and the numbers assigned half-yearly, upon such days as the Commissioners shall notify, and such fee as they shall fix, not exceeding one rupee, shall be paid for each registration. Any person becoming possessed, between the first day of January and the first day of July, or between the first day of July and the first day of January of any such cart, hackery, or other vehicle which has not been registered for the then current half-year, shall, within a week of becoming so possessed, register the same, and the Commissioners shall grant registration in any such case, on payment of a fee for the unexpired portion of the current half-year, calculated at the rate of the fee to be fixed as aforesaid. When any registered cart, hackery, or other vehicle is transferred within any half-year, it shall be registered anew in the name of the person,

Fee for registration.

to whom it has been transferred, and a fee not exceeding four annas shall be paid for every such last-mentioned registration.

69. Whoever owns or keeps any cart, hackery, or other wheeled vehicle without springs, required under the provisions of this Act to be registered, without having caused the same to be registered under the last preceding section, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the usual registration fee, and the Magistrate may seize and detain the vehicle. If the vehicle seized be not claimed, and the fine be not paid within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine, and to the costs and charges incurred on account of the seizure, detention, and sale, and the surplus (if any), if not claimed by the owner or the person keeping such cart, hackery, or other vehicle within a further period of twenty days, shall become vested in the Commissioners, and be employed for the purposes of this Act.

CHAPTER 5.

Taxes on trades and callings.

70. When it shall be determined that a tax on trades and callings shall be imposed in any town, such determination shall be notified, in such manner as the Lieutenant-Governor may direct, and from the 1st day of April next following such notification, every person who shall within the town exercise any of the professions, trades, or callings specified in Schedule (D) to this Act annexed shall take out a license, and shall pay for the same an annual fee not exceeding such sum as in the said schedule is mentioned. The table of fees leviable under this chapter shall be fixed from time to time by the Commissioners, subject to the confirmation of the Lieutenant-Governor.

71. Every license under the next preceding section shall be granted by the Commissioners, or by some person duly authorized by them in that behalf, and shall specify the date of the grant thereof, the true name of the person to whom the license is granted, and the sum paid for such license.

72. Every license shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of January next following the notification shall expire on that day, and every such license which shall be granted upon or at any time after that day, shall expire on the 31st day of December next after the day of the granting thereof.

73. Every person to whom such license shall be granted, and who shall be desirous of continuing to exercise his profession, trade, or calling after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed

in the last preceding section, and shall renew the same from year to year so long as he shall desire to continue such profession, trade, or calling.

74. The Chairman, or in a first class municipality a sub-committee of the Commissioners, shall determine under which of the classes mentioned in the Schedule (D) to this Act annexed every person to whom a license may be granted shall be assessed. The Commissioners at a meeting shall from time to time declare what are to be considered bazaars, hâts, or public markets, within the meaning of this Act.

75. As soon as may be after the first day of September in every year, the Chairman shall prepare a list of the persons licensed under this Act, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum paid by him in respect of his license, and such list shall be filed in the office of the said Commissioners, and be open to public inspection at all reasonable times.

76. If at any time after three months have elapsed from the day of the date of the said notification, any person within the said limits shall exercise his profession, trade, or calling without having duly taken out a license as required by Section 69, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding three times the amount which, in the judgment of such Magistrate, would have been payable by such person in respect of a license duly taken out as aforesaid.

77. Any person required by Section 69 to take out a license, who shall, without reasonable excuse, neglect or refuse to produce and show his license when required so to do by an officer duly empowered in writing by the Commissioners to make such requisition shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred Rupees.

CHAPTER 6.

Taxes on processions, &c.

78. When it shall have been determined that a tax shall be levied in any Municipality on processions and any public ceremonies not exclusively religious, such determination shall be duly notified, and from the date of such notification no person shall organise or conduct a procession or public ceremony within the limits of such Municipality without first taking out a license from the Commissioners. Licenses under this section shall be granted at the following rates namely:—

	Rate of license.
License for a procession or ceremony whereat elephants are to be used, or fire-works are to be displayed, or guns fired	100 Rs. for each day.
License for a procession or ceremony whereat more than two hundred persons are to attend	50 " "
License for a procession or ceremony whereat more than fifty and not more than two hundred persons are to attend	10 " "
License for a procession at which less than fifty people are to attend	2 " "

79. Any person who may organize or conduct a procession within the limits of such Municipality without first obtaining a license, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the amount of the license fee payable in respect thereof under the next preceding section. Any police officer above the grade of constable may call upon the conductor or organizer of a procession to produce his license, and if the license be not produced, he shall report the circumstances to the Commissioners or to the Magistrate; but he shall not arrest any one or stop the procession, unless he is unable to ascertain the name and address of the organizer of the procession. In the case of processions connected with marriage or betrothal the nearest adult male relative, or the guardians of the bride and bridegroom, or of the betrothed parties, shall, unless the contrary be proved, be deemed to have organized or conducted the procession.

CHAPTER 7.

Duties on articles.

80. When it shall have been determined that duties shall be levied on articles entering within the limits of any Municipality, the Commissioners shall prepare and submit for the Lieutenant-Governor's approval a schedule of proposed rates for the levy of such duties, and shall prepare and submit as aforesaid bye-laws which shall provide for the collection and realization of such duties, for penalties for non-payment, and for exempting all through traffic from taxation, and for refunding the duty levied on duty-paid goods which are taken out of the municipal limits. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws: provided that no duty shall be levied on any article at a rate exceeding two per centum on the average value of such article. The rates and bye-laws for any Municipality shall, when finally approved, be published in such Municipality in such manner as the Lieutenant-Governor may direct.

81. When it shall have been determined that market dues shall be levied upon the sale of goods at any periodical market within the limits of any Municipality, the Commissioners shall prepare and submit a schedule of rates for the levy of such dues, and shall prepare and submit bye-law for the collection and realization of such dues and for penalties for non-payment. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws, provided that such dues shall in no case exceed one quarter of an anna in every rupee of the price for which such goods may be sold.

82. It shall be lawful for the Commissioners, with the sanction of the Lieutenant-Governor, to lease out for any term not exceeding three years, the collection of duties or dues under the two next preceding sections. Such lease shall be subject in all respects to the rates and bye-laws passed under the said sections.

CHAPTER 8.

Tolls.

83. When it shall have been determined that Municipal Funds shall be raised by tolls on ferries within the limits of a Municipality the Commissioners shall notify the ferry or

ferries at which such tolls shall be levied; and shall also notify such rates of tolls as the Lieutenant-Governor may from time to time sanction. A table of tolls, written or printed, in the English and native languages, shall be hung up in some conspicuous place near every ferry so as to be easily read by all persons crossing at the ferries.

84. Every toll-keeper or ferry lessee who shall neglect to hang up and keep in good order and repair such table of tolls or who shall wilfully remove, alter, or deface the same, or allow it to become illegible, shall be liable to a penalty not exceeding ten Rupees.

85. Every toll-keeper or ferry lessee who shall ask or take any toll other than the lawful toll, or who shall without due cause delay any passenger, cart, carriage, animal, or goods, shall be liable to a penalty not exceeding fifty Rupees.

86. Every person crossing at any such public ferry, who shall refuse to pay the toll, or who, with intent of avoiding payment thereof, shall fraudulently or forcibly pass by or through any toll-station without paying the toll, or who shall obstruct any toll-keeper or any of his assistants in any way in the execution of their duty under this Act; and every person who shall maliciously damage any toll-bar, boat, or any other thing employed in or about any public ferry, or who shall maliciously remove, alter, destroy, or damage any table of tolls hung up as hereinbefore directed, shall be liable to a penalty not exceeding fifty Rupees over and above the value of the damage, if any, which he has done.

87. The Commissioners may make rules, subject to confirmation by the Lieutenant-Governor, fixing the number of passengers, carts, carriages, and animals, and the quantity of goods that may be carried in any public ferry-boat at one trip, and for the safe and convenient carriage of passengers and property, and for keeping the ferry-boats in good order, and otherwise for the due discharge of their duty by all tindals, toll-keepers, and other persons employed at any public ferry: and any tindal, toll-keeper, or other person infringing or disobeying any such rule, shall be liable to a penalty not exceeding twenty Rupees, and also to make good any loss or damage caused thereby, the amount of which shall be summarily ascertained by the Magistrate, within whose jurisdiction the offence was committed, and such amount may be recovered as any penalty under this Act may be recovered.

88. Every person who shall convey for hire any passenger, animal, cart, carriage, or goods, across any arm of the sea, creek, or river within the provinces subject to the Lieutenant-Governor to any point or place on the opposite bank or coast within a distance of three miles on either side above or below any public ferry, without the special license of the Magistrate of the district in which the ferry is situated, shall be liable to a penalty not exceeding fifty Rupees. Provided that nothing in

this section shall subject to such penalty any person who shall specially let for hire his boat for the conveyance of any other person or his family or goods across any creek or arm of the sea within the said settlement.

89. The Commissioners may appoint at any ferry managed under this Act toll-keepers, and may collect the tolls through such toll-keepers, or they may grant a lease of any such ferry for any period not exceeding three years.

90. It shall be lawful for the Lieutenant-Governor to make over to the Commissioners any existing ferry within the limits of the Municipality, and such ferry shall thenceforward be subject to the provisions of this Act.

91. When it shall have been determined that tolls shall be levied on vehicles and beasts of burden entering any town, the Commissioners shall submit to the Lieutenant-Governor a table of rates and rules for the levy of such tolls; and the Lieutenant-Governor may modify or approve such tables and rules. The rules and rates, so modified or approved, shall not take effect until one month after they shall have been duly notified. Provided that the rates shall in no case exceed the rates laid down in Schedule (E) appended to this Act.

92. The tolls or rates determined as in the next preceding section shall be levied upon all carriages, carts, and animals entering the municipal limits; and the Commissioners may construct toll-bars, gates, and gate-keepers' stations, and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same for any period not exceeding three years, and shall frame bye-laws in manner hereinafter provided for the guidance of such toll collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any assessment or tax under this Act. Provided that this section shall not apply to carriages, carts, and animals licensed or registered by the Commissioners: provided also that no more than one payment of toll shall be demanded for, and in respect of, any carriage, cart, or animal in any one period of twenty-four hours from midnight to midnight.

93. In case of non-payment of any such toll on demand, the officer appointed or duly authorized to collect the same may seize any carriage or animal on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Commissioners may sell the property seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody, and sale. Any balance that may remain shall be returned, on demand, if made within twelve months, to the owner of the property, and

if unclaimed after such period, shall be credited to the Municipal Fund. After seizure of the property as aforesaid, the Commissioners shall forthwith issue a notice in writing that, after the expiration of two days, exclusive of Sunday, they will sell at such place as they may state in the notice the property by auction. Provided that if at any time before the sale has actually begun the person whose property has been seized shall tender to the Commissioners, or other officer appointed by them, the amount of all the expenses incurred and of the toll payable by him, the Commissioners shall forthwith release the property seized.

94. No tolls shall be paid for the passage of troops on their march, or of military or Government stores, or of military or police officers on duty, or of any person or property in their custody, or of conservancy carts or other such vehicles belonging to the Commissioners; but no other exemption from payment of the tolls levied under this Act shall be allowed.

95. It shall be lawful for the Commissioners to compound with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Act in respect of carriages, carts, or animals entering the municipal limits; and the Commissioners shall issue licenses for such carriages, carts, or animals; and while such licenses shall remain in force, such carriages, carts, and animals shall be exempt from all tolls as aforesaid upon entering the municipal limits. Provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

96. In all cases of resistance to the lawful authority of the toll-collectors, all police officers shall be bound to assist the toll collectors when required; and for that purpose shall have the same power which they have in the exercise of their ordinary police duties.

97. Every person other than persons appointed or duly authorized to collect the tolls under this Act, who shall levy or demand any toll, and also every person who shall unlawfully and extortionately demand or take any other or higher toll than the lawful toll, or under colour of this Act, seize or sell any property, knowing such seizure and sale to be unlawful, or in any manner unlawfully extort money or any valuable thing from any person under colour of this Act, shall be deemed to have committed the offence of cheating or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code.

98. A table of the tolls authorized to be taken at any toll-gate or station, legibly written or painted in English words and figures, and in the vernacular language or languages of the district, shall be put up in a conspicuous place near such gate or station.

PART IV.—MODES OF RECOVERY OF MUNICIPAL TAXES.

99. Every tax collector shall prepare from the lists hereinbefore mentioned a register which shall contain the names of all persons assessed, the property in respect of the occupation of which the assessment in each case is made, and the amount payable quarterly by each person in the Municipality or division, or portion of a Municipality in which the duties of such tax collector are to be performed; and every such list shall be attested by the Chairman.

100. Every tax to be payable under this Act shall be payable by four equal quarterly instalments. The instalment of tax on account of any quarter shall be due on the first day of the month in the said quarter.

101. When any sum is due on account of any tax leviable under this Act, the Chairman shall, unless otherwise specially provided in this Act, cause to be presented to the person liable to the payment thereof a bill for the amount, which shall also contain a statement of the period and a description of the property or thing for which the charge is made. If the bill be in respect of the tax upon carriages, horses, and elephants, it shall contain a notice of the time within which an appeal against such tax may be preferred.

102. For all sums collected on account of any tax under this Act, a receipt shall be given signed by the tax collector or by some other officer who may have been specially authorized by the Magistrate to grant such receipts.

103. The Tax Collector or other officer appointed on that behalf shall remit, in such manner and at such times as the Magistrate shall direct, all sums of money collected either by himself or by any one of his establishment, and the Magistrate, or some other officer authorized on that behalf, shall give the tax collector a receipt for every sum of money so remitted. The Magistrate shall also cause all such sums of money to be credited to the Municipal Fund.

104. If any bill which may have been presented in pursuance of this Act be not paid by the person liable to pay the same within ten days from the presentation thereof, the Magistrate may cause to be served upon such person a notice of demand in the Form (A) in Schedule F annexed to this Act, or to the like effect; and if such person shall not, within ten days from the service of notice of such demand, pay the sum due, together with a fee of two annas as costs for the service of the notice of demand, or show to the Magistrate sufficient cause for non-payment of the same, the amount of the arrear due, with costs on the scale in the Form (B) in Schedule F set forth, which shall include those of serving the notice of demand, may be levied by distress and sale of any goods and chattels belonging to the defaulter which may be found within the Municipality, or

of any goods and chattels whatever, which may be found on the premises in respect of the occupation of which such defaulter is liable to such tax.

105. Every warrant of distraint and sale under the last preceding section shall be issued by the Magistrate, and shall be in the Form (C) in Schedule F set forth. The officer charged with the execution of the warrant of distress shall make an inventory of all goods and chattels seized under the Magistrate's warrant, and shall give not less than ten days' previous notice of the sale, and of the time and place thereof, by beat of drum, in the town or division thereof in which the property is situated and by serving on the defaulter a notice in the Form (D) in Schedule F. If the arrear be not paid with costs before the time fixed for the sale, or the warrant be not discharged or suspended by the Magistrate, the goods and chattels seized shall be sold by public outcry at the time and place specified, in the most public manner possible; and the proceeds shall be applied in discharge of the arrears and the costs, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure. The tax collector or other officer appointed on that behalf under this Act shall make a return of all such sales to the Magistrate in the Form (E) specified in Schedule F; and the costs upon every such proceeding shall be such as are mentioned and set forth in Form (B) in Schedule F annexed to this Act.

106. If no sufficient goods or chattels belonging to a defaulter or being upon the premises in respect of the occupation of which the tax is due can be found within the Municipality in which the premises are situate, the Magistrate on being satisfied thereof, and of the existence of an arrear, may issue his warrant for the distress and sale of any goods and chattels belonging to the defaulter within any other part of the jurisdiction of the Magistrate, or for the distress and sale of any goods and chattels belonging to the defaulter within the jurisdiction of any other Magistrate whatsoever, and such other Magistrate shall back the warrant so issued, and cause it to be executed and the amount (if levied) to be remitted to the Magistrate issuing the warrant.

107. All goods and chattels, except tools or instruments of trade, which may be found upon any premises in respect of the occupation of which an arrear is due, shall be liable to be distrained for the recovery of such arrear. If the goods and chattels belong to any person other than the defaulter, the defaulter shall be liable to indemnify the owner of such goods and chattels from any damage he may sustain by reason of such distress, or by reason of any payment he may make to avoid such distress or any sale under the same. Provided that no arrear of tax which has remained due for more than three calendar months shall be recovered by distress and sale of the goods and chattels of any person, other than the defaulter himself, who did not reside on the premises in respect of which such tax was imposed at the time when such arrear became due.

108. Every tax collector and other servants appointed for, or employed in, the performance of any duties connected with the assessment or collection of the tax under this Act, is prohibited from bidding for or purchasing any property at such sales as aforesaid. Any person purchasing property in contravention of this section shall be liable, upon conviction before a Magistrate, to a penalty not exceeding fifty Rupees, and the sale shall be quashed and the property declared liable to resale.

109. The Magistrate shall cause a regular account to be kept of all distresses levied and sales made for the realization of arrears under this Act.

110. Whoever conceals, removes, or disposes of any property belonging to the person who is liable for any amount of tax, for the purpose of avoiding a distress under the provisions of this Act, shall be considered to have concealed, removed, or disposed of such property fraudulently.

PART V.—MUNICIPAL FUND AND ITS APPLICATION.

111. All monies, rents, and profits received by the Commissioners by virtue of this or any other Act, and all fines, fees, and penalties paid or levied under this Act, and all other monies which, under sanction of Government, may be transferred to such Commissioners, shall constitute a fund, which shall be called the Municipal Fund, and shall, together with all property of every nature or kind which may become vested in the said Commissioners, be under their control, and shall be held by them and their successors in trust for the purposes of this Act.

112. The Commissioners shall set apart annually out of the Municipal Fund a sum sufficient for the maintenance of police officers appointed or employed under Act V of 1861, or any other Act which may for the time being be in force for the regulation of the police within the territories subject to the Lieutenant-Governor of Bengal or any part thereof; provided that the number of police officers shall be determined in manner as hereinafter provided.

113. The Municipal Fund, after a sum has been set apart as in the manner provided by the next preceding section, may, subject to such rules and restrictions as the Lieutenant-Governor may from time to time prescribe, be applicable within the towns in which it is raised, to the following purposes, that is say—

(1)—The construction, repair, and maintenance, of streets and bridges.

(2)—Works of public utility calculated to promote the health, comfort, or convenience of the townspeople; including the supply of water, expenses of lighting of streets, the construction, repair, and maintenance of hospitals, dispensaries, lunatic asylums, rest-houses, tanks, wells, and markets; also the payment of all charges connected with the objects for which such buildings were constructed, the training and employment of medical practitioners and vaccinators, the sanitary inspections, the registration of births and deaths, the cleansing of

tanks or wells, and the application of the Indian Contagious Diseases Act.

(3)—The diffusion of education, and with this view, the construction and repair of school-houses, the establishment and maintenance of schools either wholly or by means of grants-in-aid, the inspection of schools and training of teachers.

(4)—The support or relief of the poor in times of exceptional distress and scarcity.

114. It shall be competent to the Commissioners, with the sanction or upon the direction of the Lieutenant-Governor, to contribute a portion of the Municipal Funds towards the expenses incurred in any other Municipality under this Act, or in any district or sub-division under the District Road Cess Act 1871 passed by the Lieutenant-Governor of Bengal in Council, where such expenditure is incurred for any of the purposes described in the last preceding section, and is calculated to benefit the inhabitants of the contributing town, or to relieve exceptional distress in the neighbourhood; provided always that, where such contribution has not been originally recommended by the Commissioners, it shall not be obligatory upon them until the proposal to make such contribution shall have been submitted to them by the Lieutenant-Governor, and they shall have had the opportunity of offering their opinions thereon.

115. It shall be competent to the Lieutenant-Governor to appoint, from time to time, such officers as may be required for the purpose of inspecting or superintending the operations of the Municipalities created by this Act, and to assign to them such salaries as the Lieutenant-Governor shall think reasonable; and the expense incurred by reason of such appointments shall be defrayed in rateable proportions out of the funds of the several Municipalities established under this Act. And the said Lieutenant-Governor may direct that the municipalities in any district or division shall pay such sum as he may consider reasonable towards the cost of clerks or other establishment maintained in the office of the Collector or Commissioner for purposes of supervision under this Act.

116. The Commissioners shall consider and pass at a meeting, a statement or estimate showing the probable receipts, and the expenditure which it is proposed by the Commissioners to incur during the year commencing on the first day of April then next, and the items in respect of which it is proposed to incur such expenditure, and may also consider and pass a supplemental estimate providing for any modifications which they may deem it advisable to make in the distribution of the amount to be raised in the official year then current for the purposes of this Act.

117. Copies of the aggregate estimates for any Municipality which shall have been passed under the provisions of the next preceding Section, and if necessary, translations thereof into the vernacular of the district, shall be lodged in the offices of the Magistrate of the district and of the Magistrate, and at some convenient place within such Municipality. During fourteen days after such estimates shall have been so lodged in the said offices, of which due notice shall be

publicly given, such estimates and translations in the vernacular of the district shall be open to inspection at all reasonable times and seasons by any rate-payer of such town who may desire to inspect the same.

118. As soon as is practicable, after the expiration of the said fourteen days, the Magistrate shall transmit to the Magistrate of the district the said estimates, with any remarks or objections thereupon which may have been recorded by himself or by the Municipal Commissioners at a meeting. The Magistrate of the district shall transmit to the Commissioner of the Division the said estimates, together with any remarks or objections made by the Magistrate or the Municipal Commissioners, and his own opinion thereon.

119. The Commissioner of the division shall sanction, if unobjectionable, any estimate forwarded under the next preceding section. If he see any objection to such estimate he may record his objection: and he shall have power to remit for reconsideration the estimate of any Municipality made under this Part which may have been voted by less than two-thirds of the Commissioners of such Municipality.

120. The Commissioners shall, at such time or times, and in such form as the Lieutenant-Governor shall direct, furnish an annual report of their proceedings and statements in detail of all the works executed by them, and of all sums received and expended by them. All the municipal accounts shall be audited by such person and in such manner as the Lieutenant-Governor shall direct. The annual report shall be published in the *Calcutta Gazette*.

121. All sums collected under this Act, and all funds appropriated by Government for the purposes of this Act, shall be paid into the nearest Government treasury of the district, or, with the sanction of Government, into any Bank or branch Bank, or Native Banker established in or near to the Municipality, and shall be credited to an account to be called the Municipal Fund of the Municipality where they have been raised, provided always that it shall be competent to the Commissioners, with the sanction of Government, to invest any sums not required for immediate use either in the Government Savings Bank or in Government securities, or in any other form of security which may be approved of by Government.

122. All orders for payment of money from the Municipal Fund shall be signed by the Chairman or, in his absence, by the Vice-Chairman, or, in the absence of the Vice-Chairman, by any two of the Commissioners.

123. Within one month after the commencement of each year, the Magistrate shall cause to be prepared accounts of the receipts and expenditure of the Municipal Fund during the previous year; and shall cause such accounts to be laid before the

Municipal Commissioners for the space of one month, and shall cause copies of such accounts and of any remarks made thereon by the Municipal Commissioners to be forwarded to the Magistrate of the district, who shall forward the same to the Commissioner of the Division.

PART VI.—REGISTRATION OF BIRTHS AND DEATHS.

124. It shall be lawful for the Commissioners to keep in their office a register of all births and deaths within the Municipality, and for this purpose they shall divide the Municipality into such and so many districts as they shall think fit, and for every such district they shall appoint a person to be Registrar of births and deaths within such district.

125. Every Registrar shall dwell within the district of which he is Registrar, and shall cause his name, with the addition of Registrar for the district for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling-house; and the Commissioners shall cause to be printed and published a list, containing the name and place of abode of every Registrar in the town.

126. The Commissioners shall cause to be prepared and printed a sufficient number of register books for making entries of all births and deaths which may take place within the Municipality according to the forms prescribed in Schedules (G) and (H) to this Act annexed, and the pages of such book shall be numbered progressively from the beginning to the end.

127. Every Registrar shall inform himself carefully of every birth and of every death which shall happen in his district after the first day of September, and shall learn and register, as soon as conveniently may be after the event, without fee or reward, the particulars required to be registered, according to the forms in the said Schedules (G) and (H), respectively, touching every such birth and every such death, as the case may be, which shall not have been already registered, every such entry being made in order from the beginning to the end of the book.

128. The father or mother of every child born within the Municipality, or in case of the death, illness, absence, or inability of the father and mother, the occupier of the house or tenement in which such child shall have been born, shall, within one month next after the day of every such birth, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child. Any person whose duty it shall be to give information to a Registrar under this section, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding one hundred Rupees.

129. Some one of the persons present at the death, or in attendance during the last illness, of every person dying within the Municipality, or, in case of the death, illness, inability, or default of all such persons, the occupier of the house or tenement, or if the occupier be the person who shall have died, some inmate of the house or tenement in which such death shall have happened, shall, within eight days next after the day of such death, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the death of such person. Any person who shall refuse or neglect to give any information which it is his duty to give under this section, shall be liable to a penalty not exceeding one hundred Rupees.

130. Every person by whom the information contained in any register of births or deaths under this Act shall have been given, shall sign in the register his name, description, and place of abode; and no such registration shall be deemed to be complete or of any effect until such person shall have so signed it.

PART VII.—MUNICIPAL POLICE.

131. At such time or times, and in such form as the Lieutenant-Governor shall direct, the Commissioners at a meeting shall prepare a statement of the police force required for their Municipality, and such statement, when passed at a meeting of the Commissioners, shall be forwarded to the Lieutenant-Governor through the Magistrate to the Commissioner of the division, who shall either himself sanction or amend the statement, or shall forward it to the Lieutenant-Governor for sanction or amendment, according as the said Lieutenant-Governor may, in each case from time to time, direct who shall sanction or amend such statement. The police force, according to the statement finally approved by the Lieutenant-Governor, shall be the police force of the Municipality for the year next ensuing, and its cost shall be incorporated on the estimates of expenditure to be prepared under this Act.

132. When the strength and the cost and distribution of the police of any Municipality shall have been settled under the next foregoing section, no alteration shall be made in such strength or cost or distribution of costs, save on the recommendation of the Commissioners and with the sanction of the Lieutenant-Governor of Bengal, or of the Commissioner of the division in cases where the Lieutenant-Governor may have delegated to the Commissioner powers under this section.

133. The Commissioners or a sub-committee of the Commissioners nominated for that purpose shall control, appoint, and dismiss or suspend the members of the town police force; provided that no police officer above the rank of constable shall be dismissed or suspended without the sanction of the magistrate of the district; and provided that all the acts of a sub-committee under this section shall be liable to revision by the Commissioners at a meeting.

134. No police officer, who forms part of the strength of the Municipal police, shall be liable to serve beyond the limits of the Municipality, save in execution of duties imposed on him by his employment as a police officer of such Municipality.

135. As soon as possible after the close of each month the District Superintendent of Police shall, as regards each Municipality, present to the Magistrate, in whose jurisdiction such Municipality may be situated, a bill showing the actual expenses incurred during the preceding month in the payment of the said force, and the contingent expenses thereof; and the said Magistrate, on being satisfied that the bill is substantially in accordance with the estimate for such town, shall cause the amount of such bill to be paid to the District Superintendent from the Municipal Fund.

136. The total amount, which shall be chargeable to the Municipal Fund for the cost of any police force which may be sanctioned by the Government for employment within any town, including the contingent expenses of such force, shall not exceed the average rate of one rupee and eight annas per annum for each house in such town, provided that the number of police officers appointed shall not be greater than one superior officer for every fifteen constables, and one constable for every fifty houses.

PART VIII.—INTERVENTION BY THE GOVERNMENT.

137. If the Commissioners of any Municipality fail to effect the necessary repairs and maintenance of roads, or to pay for the police of the town, it shall be lawful for the Commissioner of the Division in which such Municipality is situated to convene a Committee, consisting of the district sub-divisional Magistrate, the executive engineer of the division, the civil surgeon, and two members nominated by the said Commissioner; and such Committee shall inquire into and report upon the state of such Municipality. And the Lieutenant-Governor may on the report of such Committee call upon the Commissioners, by requisition in writing signed by him and published in the *Calcutta Gazette*, to raise the necessary funds and carry out the purposes of this Act, and thereupon if the Commissioners neglect for the space of three months then next ensuing to comply with the said requisition, the Lieutenant-Governor may direct the Magistrate to raise the necessary funds under the provisions of this Act and carry out in all respects the purposes thereof.

138. When it shall appear to the Lieutenant-Governor in regard to any first class Municipality, or to such officer as he may delegate authority under this section in regard to any second class Municipality, either that due provision is not made for the construction and maintenance in the municipal limits of any district road passing through such limits, and that hinderance to the traffic of the country is caused thereby, or that reasonable elementary education is not available at a fair cost for children of the residents, it shall be lawful for

the Lieutenant-Governor, or such delegated officer as aforesaid, to call upon the Commissioners to repair or maintain such roads, or to provide such means of elementary education as may seem to the Lieutenant-Governor fit; and in case they shall not within three months make due provision for the same, to authorize the Magistrate to collect and apply to these purposes any of the municipal taxes hereinafter authorized to be imposed.

139. It shall be lawful for the Lieutenant-Governor to direct the Commissioners of any Municipality to contribute the whole or a part of the cost of any elementary school established within such municipality, provided that in no case shall the contribution made under this section for any one year exceed one-sixth part of the balance of the Municipal Fund available, after the cost of police has been met, for carrying out the purposes of this Act. An elementary school shall be deemed to be a vernacular school or a school with a vernacular department, provided that the fee for each vernacular scholar at such school be not more than one anna per month.

PART IX.—MUNICIPAL REGULATIONS.

CHAPTER I.

Duties of Commissioners, &c.

140. The provisions of this and the next succeeding Part shall not have force in any Municipality until they shall have been specially extended thereto, and it shall be lawful for the Lieutenant-Governor of Bengal to extend any or all of the sections in this Part to any Municipality created under this Act, and the said Lieutenant-Governor shall have power to withdraw any Municipality from the operation of all or any of the sections of this Part.

141. The Commissioners may cause a name to be given to any road and affixed in such place or places as they may think fit, and may also cause a number to be affixed to every house in every road for the purpose of identifying such house; and the Commissioners at a meeting may cause such names and numbers to be altered.

142. The Commissioners shall provide all cattle, carts, and implements required for the removal of night-soil, dung, and other filth, and shall, from time to time, appoint or provide places convenient for the deposit of such night-soil, dung, and other filth, and for keeping all cattle, carts, and implements, required for the removal thereof, and for other purposes of conservancy.

143. It shall be the duty of the occupier of every house within the limits of any Municipality to remove from his premises all night-soil, dung, and other filth into carts provided by the Commissioners for the purpose of carrying away the same, and at such times and in such manner as the Commissioners may direct. Provided that of the occupier of any house shall prefer to carry

away the said night-soil, dung, or other filth, it shall be open to him to do so in conformity with the provisions of Section 146 of this Act.

144. All dirt, ashes, rubbish, sewage, soil, dung, and filth, collected by the Commissioners from the roads, houses, privies, sewers, and cess-pools, shall be held to be the property of the said Commissioners, who shall have power to sell and dispose of the same; and the money arising from the sale thereof shall form part of the Municipal Fund.

145. The Commissioners may cause any number of movable or fixed dust boxes, or other convenient receptacles wherein dust and rubbish may be temporarily deposited until removed and carried away, to be provided and placed in convenient situations, and may require the occupiers of houses in roads to cause all such matter as aforesaid to be deposited daily, or otherwise periodically, in the said receptacles.

146. The Commissioners shall from time to time fix the hours within which it shall be lawful to remove night-soil or other such offensive matter, and the manner in which such night-soil or other offensive matter shall be removed.

147. The Commissioners, or any officer appointed by them for that purpose, may inspect all privies, drains, and cess-pools within any Municipality at any time between sunrise and sun-set, after six hours' notice in writing to the occupier of any premises in which such privies, drains, or cess-pools are situated, and may, if necessary, cause the ground to be opened where they or he think fit for the purpose of preventing or removing any nuisance arising from such privies, drains, or cess-pools.

148. All public streams, channels, water-courses, tanks, reservoirs, springs, and wells in any town shall, for the purposes of this Act, be under the direction and control of the Commissioners.

149. The Commissioners shall have power to set apart a sufficient number of convenient tanks, or parts of rivers, streams, or channels, not being private property, for the inhabitants to bathe in, and also to set apart tanks or other places for washing animals or clothes, or for any other purpose connected with the health, cleanliness, or comfort of the inhabitants.

150. It shall be lawful for the Commissioners to require, by notice in writing, the owner of any premises to cleanse any private tank, and to drain off and remove any waste or stagnant water within any such premises which may appear to be injurious to health or offensive to the neighbourhood; and if such owner refuse or neglect to comply with such requisition during eight days from the service thereof, the Commissioners, their officers, and workmen, may enter such premises, and do all such necessary acts for all or any of the purposes aforesaid as they shall think fit; and the expense incurred thereby shall be paid by the

owner of such premises so making default, and shall be recoverable as a debt due to the Commissioners.

151. Whenever any lands or premises being private property or within any private enclosure, appear to the Commissioners to be, by reason of thick or noxious vegetation or want of drainage, in a state injurious to health or offensive to the neighbourhood, it shall be lawful for the Commissioners to require, by notice in writing, the owner or occupier of the premises to clear and remove such vegetation or drain such premises, and if he do not within one week after such notice begin to cut, clear, and remove such vegetation, or to drain such land, and do not complete such work with the due diligence, the Commissioners, their officers and workmen, may after forty-eight hours' notice, enter into the said premises, and do all necessary acts for the purpose aforesaid as they shall think fit, and the expense incurred thereby shall be paid by the owner or occupier of such premises, and shall be recoverable as a debt due to the Commissioners.

152. The Commissioners may, from time to time, as they see fit, drain off into any sewers, and cleanse and fill up or otherwise abate, any stagnant pool, ditch, tank, pond, or other receptacle of water (the same not being within any private enclosure) which shall appear to them to be useless or unnecessary, or likely to prove injurious to the health of the inhabitants, whether the same be the private property of any person or not.

CHAPTER 2.

Penalties.

153. Whoever wilfully removes, obliterates, or destroys any name or number affixed under section 141 of this Act, or under the provisions of any Act hereby repealed, shall be liable on conviction by a Magistrate to a fine not exceeding Rs. 20.

154. Whoever commits any nuisance, or deposits, or permits his servants to deposit any dust, dirt, dung, ashes, garden, kitchen, or stable refuse or filth of any kind, or any animal matter, or any broken glass or earthenware, broken brick, mortar, or other rubbish, in any road or on the pavement or verandah of any house, or on any ground between the house and the road, or any public quay, jetty, or landing place, or on any part of a river bank, whether above or below high water-mark, except in such places and in such manner and at such hours as shall be fixed by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

155. Whoever causes or allows the water of any sink or sewer, or any other offensive liquid matter, belonging to him or being on his land, to run, drain, or be thrown or put upon any road or public highway; or causes or allows any offensive matter from any sewer or privy to run, drain, or be thrown into a surface drain in any such road or highway, shall be liable to a fine not exceeding ten Rupees.

156. Whoever, being the occupier of a house within the limits of any Municipality, keeps or allows to be kept for more than twenty-four hours, or otherwise than in some proper receptacle, any dirt, dung, night-soil, filth, or any noxious or offensive matter, in or upon the roof of such house, or in or upon the roof of any out-house, or in any yard or ground attached to, and occupied by the occupier of such house, shall be liable to a penalty not exceeding ten Rupees for each offence.

157. Whoever, being the owner or occupier of any house, building, or land within any Municipality, whether tenanted or otherwise, suffers the same to be in a filthy or unwholesome state, shall be liable to a penalty not exceeding ten Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which the offence is continued.

158. It shall also be lawful for the Commissioners to grant to such persons and for such period as they think fit, licenses to keep privies for public accommodation, subject to such conditions as may be necessary for the preservation of public health and decency. Any such person holding such license, and failing to observe the conditions prescribed in such license, shall be liable to a fine not exceeding fifty Rupees. Provided that it shall be lawful for the Commissioners, at any time, on giving one month's notice in writing, to cancel any license granted under this section.

159. Whoever throws or puts, or permits his servants to throw or put any earth, dirt, or other filth, rubbish, or night-soil into any sewer not specially appropriated for such purpose by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

160. Whoever, except as permitted by the Commissioners, bathes in any public stream, channel, water-course, tank, reservoir, spring, or well, or in any other manner fouls the water thereof, shall be liable to a fine not exceeding ten Rupees for each offence.

161. Whoever being the owner or keeper of any cattle, sheep, or pigs, suffers the stall, pen, or place in which they are kept, in or near any road or public highway, to be in a filthy or noxious state, or neglects to employ proper means to remove the filth therefrom, shall be liable to a fine not exceeding twenty Rupees, and to a fine not exceeding three Rupees for every day after conviction for such offences during which the offence is continued.

CHAPTER 3.

Conservancy works.

162. The Commissioners shall provide and maintain, in sufficient numbers and in proper situations, common privies and urinals, and shall cause the same to be kept in proper order and to be daily cleansed.

163. It shall be lawful for the Commissioners to prescribe the form or construction of privy, which

Construction of privy.

the owner or occupier of any house or building within the limits of the Municipality may have on his premises; and such owner or occupier shall have such privy shut out by a wall or fence from the view of persons passing by or residing in the neighbourhood; and any such owner or occupier having a privy constructed in a form different from that prescribed by the Commissioners, or failing to shut it out from public view in the manner hereinbefore directed, shall be liable to a fine not exceeding ten Rupees, and to a further fine not exceeding ten Rupees a day for each day of default or breach of the provisions of this section after written notice duly given by the Commissioners to such owner or occupier.

164. All public sewers, drains, and other works for conservancy existing in any Municipality at the time this Act comes into operation, or which may afterwards be made, shall be under the direction and control of the Commissioners.

Sewers and drains, &c., under control of the Commissioners.

165. All public sewers, or other works for the improvement, or the conservancy hereafter required in any Municipality shall be constructed under the direction of the Commissioners, who shall be empowered to purchase any land necessary for such purpose from funds at their disposal; or such land shall, if necessary, be taken under the sanction of Government, under the provisions of any Act heretofore passed, or which shall hereafter be passed, for the acquisition of land for public purposes.

166. All branch drains, and all privies and cess-pools within any town, shall be under the survey and control of the Commissioners, and shall be repaired and made efficient at the cost of the owners of the lands and buildings to which the same belong. If any such owner neglect, during eight days after notice in writing, to repair and make the same efficient in such manner as may be required by the Commissioners, the Commissioners shall cause such drain, privy, or cess-pool to be made efficient, or, if necessary, removed, and the expense of such removal or repair shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

Branch drain, privy, &c., under control of Commissioners.

167. If any such drain, privy, or cess-pool is constructed, after the passing of this Act, contrary to the directions and regulations of the Commissioners, or contrary to the provisions of this Act, or if any person, without the consent of the Commissioners, constructs, re-builds, or unstops any drain, privy, or cess-pool, which has been ordered by them to be demolished or stopped up, or not to be made, every person so doing shall be liable to a penalty not exceeding fifty Rupees. And the Commissioners may cause such drain, privy, or cess-pool to be removed, or may cause such amendment or alteration to be made therein as they think fit; and the expense thereof shall be paid by the person by whom such drain, privy, or cess-pool was improperly constructed, re-built, or unstopped, and shall be recoverable as a debt due to the Commissioners.

Penalty for making drains, &c., contrary to Commissioners' orders.

CHAPTER 4.

Obstructions in the road.

168. Whoever builds any wall or erects or sets up any fence, rail, post or other obstruction or encroachment, in any road or public highway, or in or over any open drain, sewer, or aqueduct along the side of any such road or highway, shall be liable to a fine not exceeding one hundred Rupees; and the Commissioners shall have power to remove any such obstruction or encroachment; and the expense of such removal shall be paid by the person erecting the same, and shall be recoverable as a debt due to the Commissioners.

Future obstructions in highway.

169. Whoever displaces, takes up, or makes any alteration in the pavement or other materials, or in the fences or posts of any road or public highway, without the consent in writing of the Commissioners, or without other lawful authority, shall be liable to a fine not exceeding fifty Rupees.

170. The Commissioners may give notice in writing to the owner or occupier of any house or building as aforesaid, to remove or alter any projection, encroachment, or obstruction, which after this Act shall have taken effect, shall be erected or placed against or in front of such house or building, if the same overhangs, or juts into, or in any way projects or encroaches upon, or is an obstruction to the safe and convenient passage along any road or public highway, or obstructs, or projects or encroaches into or upon, any uncovered aqueduct, drain, or sewer in such road or highway; and such owner or occupier shall, within fourteen days after the service of such notice upon him, remove such projection, encroachment, or obstruction, or alter the same in such manner as shall have been directed by the Commissioners, and in default thereof shall be liable to a fine not exceeding two hundred Rupees; and the Commissioners in such case may remove or alter such projection, encroachment, or obstruction; and the expense of such removal or alteration shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

171. The Commissioners may cause any such projection, encroachment, or obstruction erected or placed against or in front of any house or building in any road or public highway before this Act shall have been extended to the place, to be removed or altered as they shall think fit; provided that notice be given of such intended removal or alteration to the occupier of the house or building against, or in front of which such projection, encroachment, or obstruction shall be, thirty days before such alteration or removal is begun; and they shall make reasonable compensation to every person who suffers damage by such removal or alteration.

Removal of existing projection from houses.

Notice of removal.

Compensation when to be made.

172. Whenever any house or building, part of which projects beyond the regular line of a road or public highway or beyond the front of the house or building on either

Houses projecting beyond line of highway, when taken down to be set back.

side thereof, shall be taken down in order to be re-built or altered, the Commissioners may require the same to be set back to, or towards the line of the road or highway, or the line of the adjoining houses or buildings, and shall make reasonable compensation to the owner of such house or building for any damage he may thereby sustain.

173. The Commissioners may give notice to the owner or occupier of any land to cut and trim any hedges or trees which overhang any road or public highway, so as to obstruct the passage; and in the event of such notice not being complied with within eight days from the date of service thereof, the Commissioners may cause the said hedges or trees to be cut and trimmed in the manner required; and the expense incurred by the Commissioners in respect thereof shall be paid by the owner or occupier, and shall be recoverable as a debt due to the Commissioners.

174. It shall be lawful for the Commissioners, by a by-law to be made in manner hereinafter provided, to direct that the external roofs and walls of huts or other buildings about to be erected or renewed in or near any road or public highway shall not be made of grass, leaves, mats, or other such inflammable materials.

175. No person intending to build or take down, alter, or repair any building, shall deposit any building materials or make a hole in or near any public highway, without the permission of the Commissioners, and when such permission is granted to any person, he shall, at his own expense, cause such materials or such hole to be sufficiently fenced and enclosed until the materials are removed, or the hole is filled up or otherwise made secure; and shall cause the same to be sufficiently lighted during the night: and whoever so deposits materials or so makes a hole without such permission, or fails to fence or enclose and cause to be lighted such materials or whole, or remove such materials or fill up or otherwise make secure such hole when the permission has been withdrawn, shall be liable to a fine not exceeding fifty Rupees, and a further fine not exceeding fifty Rupees for every day while the offence is continued after twenty-four hours' notice from the Commissioners.

176. If any house or other building, tank, well, or hole or other place, whether on public or private ground be, for want of sufficient repair or protection, dangerous to human beings, the Commissioners shall cause notice in writing to be given to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier of the premises, if any, and shall also cause notice to be put on some conspicuous part of such premises, requiring the owner, or occupier, if any, forthwith to take down, secure, repair, or protect such building, tank, well, or hole, or other dangerous place; and if such owner or occupier do not, within three days after such notice, begin to comply with the requisition, and do not carry on the work to the satisfaction of the Commissioners, they may

cause the same to be taken down, secured, repaired, or protected, so as to prevent danger therefrom; and the expense of such work shall be paid by the owner or occupier of such property so making default, and shall be recoverable as a debt due to the Commissioners.

177. If, in any road any house, building or wall, or anything affixed thereon, be deemed by the Commissioners to be in a ruinous state or likely to fall, or in any way dangerous, they shall forthwith give notice in writing to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier thereof, if any, requiring such owner or occupier to, take down or secure the same within a fixed time; and in default the Commissioners shall cause such repairs to be made or such buildings to be removed; and the expense thereby incurred shall be paid by the owner of the premises so making default, and shall be recoverable as a debt due to the Commissioners.

178. Whenever, under the provisions of this Act, any work is required by the Commissioners to be executed, or any alterations or improvements to be made in any building, premises, or place, and such work, alterations, or improvements are executed by the occupier of such house, place, or premises, or by the Commissioners, at his expense, the cost thereof may be deducted by such occupier from the next and following payments of his rent due or becoming due to such owner, or may be recovered by him in any court of competent jurisdiction. Provided always, that in case the occupier has a beneficial interest in such building, premises, or place, he shall deduct or recover such sum only as will bear the same proportion to the entire cost of such work, alteration, or improvement, as the value of the owner's interest bears to the value of the joint interest of him and the occupier. And provided also, that in case the rents issuing out of any such building, premises, or place belong to more persons than one, who are entitled to the same, either as being joint proprietors of such building, premises, or place, or as having intermediate and other interests therein, the cost of any work, alteration, or improvement as aforesaid payable by the owner, shall be borne by such persons in proportion to their respective interests, and any one or more of such persons, who may have been compelled to pay more than a just proportion in the first instance, shall have like remedies against the others, for enforcing contribution by them, as are hereby given to the occupier as against the owner.

179. The materials of, any such house, building, wall, or other structure or any part of the same which may be pulled down as provided in Section 176, may be sold by the Commissioners, and the proceeds of such sale applied to the payment of the expenses incurred. Any overplus of such sale shall on demand be restored to the owner of such house, building, or wall, and if unclaimed shall, after the lapse of twelve months, be carried to the credit of the Municipal Fund.

CHAPTER 5.

Regulation of certain offensive trades and of Burial and Burning Grounds.

180. Within such limits as may for the purposes of this section be fixed by the Commissioners, no premises shall be newly used except under license from the Commissioners, for any of the following purposes, namely, for melting tallow, for boiling offal or blood, or as a soap house, oil-boiling house, dyeing house, tannery, brick pottery or lime kiln, or other manufactory or place of business from which offensive or unwholesome smells arise, or as a yard or depôt for hay, straw, wood, or coal; and whoever without a license uses any such premises for such purpose, shall be liable to a fine not exceeding two hundred Rupees, and a fine not exceeding fifty Rupees for every day after the conviction for such offence, during which the said offence is continued.

181. No burial or burning ground, whether public or private, shall be made or formed after the passing of this Act, otherwise than by or under the authority of the Lieutenant-Governor of Bengal, without a license from the Commissioners; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any burial or burning ground made or formed without such license, shall be liable to a fine not exceeding two hundred Rupees.

182. If, upon the evidence of competent persons, it shall appear to the Commissioners that any burial or burning ground is in such a state as to be dangerous to the health of persons living in the neighbourhood thereof, and also that a suitable place for interment or burning, as the case may be, exists within a convenient distance and is available, the Commissioners, with the sanction of the Lieutenant-Governor of Bengal previously obtained, may, by notification to be affixed on some conspicuous part of the ground, appoint a time, not being less than two months, for the closing of such burial or burning ground, and whoever, after the time so appointed, buries or burns, or causes or permits to be buried or burned, any corpse therein, shall be liable to a fine not exceeding one hundred Rupees.

CHAPTER 6.

Vaccination and Inoculation.

183. In any Municipality where the Lieutenant-Governor may consider that proper and sufficient arrangements have been made for the vaccination or inoculation with the cow-pox of the inhabitants thereof, the practice of inoculation shall be prohibited with effect from such date as may be notified by the Lieutenant-Governor at the time of the extension of this Chapter to such Municipality.

184. Any person who shall thereafter produce, or attempt to produce, in any person, by inoculation with variolous matter, or by wilful exposure to variolous matter, or to any matter, article, or thing im-

pregnated with variolous matter, or who shall wilfully, by any other means whatsoever, produce the disease of small-pox in any person, shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

185. If any person having been inoculated with the small-pox in a place to which the provisions of this Act shall not at the time be applicable, shall afterwards enter the town of Calcutta, or any other town or place to which such provision shall then be applicable, before the elapse of forty days from the date of such inoculation, or without a certificate from a qualified medical officer, stating that such person is no longer likely to cause contagion, such person shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

186. Whenever a Magistrate shall sentence an offender to fine under this Chapter, it shall be lawful for such Magistrate to award any portion not exceeding one-half of such fine to the person on whose information such offender has been convicted.

PART X.—MUNICIPAL MARKETS.

187. It shall be lawful for the Municipal Commissioners to grant licenses for the use of any place as a market for the sale of meat, fish, fruit and vegetables within the Municipality.

188. Every license to be granted under the provisions of this Act shall be in force until the next ensuing day therein named for the commencement thereof, and the said Municipal Commissioners shall grant such license whenever it shall be certified to them in writing, under the hand of the Vice-Chairman of the Municipal Commissioners, that such place is fit to be used as a market.

189. The Vice-Chairman, upon the application in writing of the owner of any such place, shall certify under the preceding section, unless such place be defective as a market in drainage, ventilation, water-supply, or proper width of paths and ways therein.

190. Whoever wilfully or negligently permits any place within the limits aforesaid to be used as a market for the sale of meat, fish, fruit, or vegetables, without a license under this Act, shall, unless such place shall have been used as a market for the sale of similar articles at the time of the passing of this Act, be liable to a penalty not exceeding two hundred Rupees; and shall also be liable to a further penalty not exceeding fifty Rupees for every day during which the said offence shall be continued.

191. Whenever three convictions under the provisions of the next preceding section shall have been pronounced in respect of the same place, it shall be lawful for the

Penalty for establishing certain offensive and dangerous trades within limits to be fixed by the Commissioners.

Penalty for entering into any place, subject to this Act, without a proper certificate, before forty days from date of inoculation.

No burial or burning place henceforth to be formed without leave of Government, or of Commissioners.

Power to grant licenses for markets.

Commissioners may order certain burial or burning places to be closed.

Duration of license, and terms on which granted.

Vice-Chairman bound to certify fit places.

Operation of this chapter.

Penalty for inoculating or otherwise producing small-pox.

Power to close unlicensed places.

Magistrate, on the application of the Municipal Commissioners, to order such place to be closed, and thereupon to appoint persons, or otherwise take order, to prevent such place being so used; and every person who shall sell or expose for sale, meat, fish, fruit, or vegetables in any place which shall have been so closed shall be liable for each offence to a fine which may extend to ten Rupees.

192. The owner or lessee of every place within the limits aforesaid at the time of the passing of this Act used as a market for the sale of meat, fish, fruit, or vegetables, shall, within six months of the passing of this Act, register, or cause to be registered, the same in a book to be kept for that purpose by the Municipal Commissioners at their office, in which shall be stated the name of the owner thereof, and of the lessee, the extent and boundary of the market, and the description of articles sold therein.

193. Such registration shall be made on the application in writing of the owner or lessee, or some one of the owners or lessees thereof, and every such application shall contain the particulars hereinbefore required to be set out in the registration.

194. Every transfer of interest in any such market as last aforesaid shall be in like manner registered within two months after the date of transfer.

195. Any market which, or the transfer of which, shall not be duly registered under the preceding sections shall be deemed to be a place not used as a market at the time of the passing of this Act.

196. The Municipal Commissioners may from time to time, if they shall think fit, with the sanction of the Government of Bengal, provide places within the said town for the purpose of being used as municipal markets, and may charge such rents, tolls and fees as to them may seem fit for the use of or right to expose goods for sale in such markets, and for the use of shops, stalls and standings therein.

197. All such rents, tolls, and fees which shall be imposed shall be recoverable by the Municipal Commissioners from the persons liable to pay the same, as if the amounts payable in respect thereof were rates due to the Commissioners from such persons under the provision of this Act.

198. It shall be lawful for the Commissioners to make bye-laws for the establishment and publication of a price-current by measure, weight, or tale of the articles sold in Municipal markets under this Act, and for prescribing the mode of sale of such articles.

199. It shall be lawful for the Municipal Commissioners to expel from any such market any person who or whose servants may be convicted of disobeying any such bye-law, and to prevent such person by himself or his servants

further carrying on any trade or business in such market, or occupying stalls or shops therein, and to determine any lease or tenure which such person may have in any such stall or shop.

PART XI.—JURISDICTION OF COMMISSIONERS IN MUNICIPAL AND OTHER CASES.

200. It shall be lawful for the Lieutenant-Governor to direct that any two or more Commissioners of any Municipality may exercise within the limits of such Municipality the powers of a Magistrate in respect of all or any of the offences under the following provisions of this Act, namely, Sections 69, 76, 77, 79, 84, 85, 86, 87, 88, 97, 117, 118, all the sections of Parts IX and X, and the rules and bye-laws which may be framed under any Section of this Act, and also in respect of all offences named in the Penal Code which may be triable under the Criminal Procedure Code by a subordinate magistrate of the first class. When such direction shall have been notified in the *Calcutta Gazette*, then any person accused of an offence, or liable to a penalty under or in pursuance of the above-mentioned provisions of this Act, shall be tried by a bench of not less than two Commissioners sitting together. With respect to any matter which may, under this section, be transferred to the jurisdiction of the Commissioners, the powers, duties, and authority of the Magistrate shall cease. Provided that if the Commissioners, or a bench of the Commissioners, refuse or omit to act under this section, the Magistrate may, with the sanction of the Commissioner of the Division, resume for such time as he may seem fit the functions transferred to the Commissioners under this section. It shall be competent to the Lieutenant-Governor to amend, modify, or recall any direction notified under this section. In case of difference of opinion between the members of a bench of Commissioners, the opinion of the majority shall prevail; when the numbers are equally divided, the opinion of the senior Commissioner shall prevail. The provisions of this section shall not be held to affect the appellate jurisdiction of the Magistrate of the district, under Chapter XXX of the Code of Criminal Procedure, or the powers of supervision vested in the Magistrate of the district by section 431 of the same Code.

201. It shall be lawful for the Commissioners at a meeting to make bye-laws for regulating the rotation in which, and the place at which, the Commissioners shall sit to decide cases under the next foregoing section, and to assign from the Municipal Fund salaries to clerks and other servants who may be appointed by the Commissioners to serve in the courts of benches of Commissioners sitting under the next preceding section.

PART XII.

THIRD CLASS MUNICIPALITIES.

202. It shall be lawful for the Lieutenant-Governor to extend the provisions of this and the next succeeding Part to any place not being a I or II Class Municipality, and it shall be lawful for the Lieutenant-Governor to delegate the power of extending the said provisions to such officers as he may see

fit. After such extension shall have been notified the Magistrate of the district may by a writing under his hand and seal appoint not less three and not more than five persons to be a punchayet in such place. Provided that no punchayet shall be appointed for any place in which there shall be less than sixty houses, and provided that no punchayet shall be appointed in any place, until a Magistrate shall, in personal communication with some of the residents of such town, have explained to them the general duties of a punchayet.

203. If two or more places containing together not less than eighty houses are so situate that some house in one of such places is situate within one mile of some house in each of the others, it shall be lawful for the Magistrate to form such places into a union, and for the purposes of this part such union shall be deemed to be a village.

204. It shall be lawful for the Magistrate of the district to permit or cause the election of a punchayet, under such rules as the Lieutenant-Governor may from time to time prescribe for any place, instead of appointing such punchayet under section 201 of this Act. The Magistrate of the district shall have power to accept resignations and to fill up vacancies in punchayets either by election or by appointment. Every member of a punchayet shall hold office until a successor be elected or appointed. But no person shall be eligible for membership of the punchayet of any place, unless he is a resident in such place, or the proprietor or holder of land therein or his local agent, provided that such proprietor or local agent shall not be eligible for membership unless he be resident within one mile from some part of such place.

205. Whenever the majority in number of the adult male residents in any place or in two or more places so situate as in section 202 is set forth shall by a writing signed by them apply to the Magistrate of the district for the appointment of a punchayet in such place or places, it shall be lawful for him to appoint a punchayet under this Part in such place or places without regard to the number of houses therein contained, and all the provisions of this Part shall apply to such punchayet and to such place or places.

206. It shall be lawful for the Magistrate of the district to declare by a writing under his hand and seal what shall be the limits of any Municipality constituted under this Part. But in any case where no such declaration is made, the limits of a Municipality under this Part shall be taken to be the boundaries of the area of the village or villages which constitute such Municipality.

207. It shall be lawful for the punchayet of any Municipality constituted under this Part to impose within the limits of such Municipality the tax described at section 31 clause (a) of this Act, provided that the average annual tax on each holding shall not exceed one rupee.

208. The assessment to the tax imposed under the next foregoing section shall be made by the punchayet, subject as far as may be to the provisions

of sections 32, 33, 34, 35, 36, 37, 38, 39 and 40 of Part III, Chapter 2 of this Act in respect to Commissioners, provided that it shall not be necessary to send any list or notice of assessment under this part anywhere outside the place for which the assessments may be framed; and provided that any person dissatisfied with his assessment may appeal orally or in writing to the punchayet, who shall consider and decide finally on such appeal; and also that the Magistrate may call for the list of assessment of any village, and that he shall call for such list on the application of ten tax-payers of such villages, and may pass such orders on any such list as he may think fit.

209. Every punchayet shall appoint one of their number to receive and collect the tax, and to grant receipts for the same and to keep the accounts thereof, and it shall be lawful for the punchayet to permit the person so appointed to retain any sum not exceeding six per cent. of the amount collected by him to re-pay the costs of such collection.

210. The collecting member of the punchayet shall collect the tax due every quarter, following, as near as may be, the procedure laid down in sections 99, 100, 102, 104, 105, and 107 of Part IV of this Act, provided that the collecting member shall himself do all which must be done by the tax collector or by the Magistrate under the above-mentioned sections; and provided that the collecting member be not bound to make use of the forms prescribed in these sections, so long as any warrant of distress issued for tax due under this Part shall be in writing, and shall be under the hand of the collecting member.

211. Any person against whom distress may be issued under the next foregoing section may, if he dispute his liability to the arrears demanded of him, apply to the Magistrate either orally or in writing, and the Magistrate, after hearing the applicant's statement and making such enquiry as he may see fit, shall pass such order as he may deem proper on the application.

212. The proceeds of the tax levied under this part, together with any fines realized under this Act, and any other sum which may become applicable for the purposes of this Act, shall constitute a fund which shall be called "The Village Fund;" and such fund shall be applicable to the payment of chowkedars and the balance after payment of chowkedars shall be applicable to the supply of drinking water to the residents or to their cattle, to simple conservancy operations, and to the support of *patahalas* or village schools.

213. The punchayet of any place shall be bound to appoint such persons to be chowkedars as they may deem fit, and to assign them salaries out of the Village Fund; provided that not more than one chowkeedar be appointed to every sixty houses, and that the salary of a chowkeedar be not less than three rupees a month, subject to reduction on account of the revenue due on any *chakran* lands enjoyed by such chowkeedar.

214. On the appointment of any chowkeedar the punchayet shall give to him a certificate signed by them of such his appointment, specifying therein the rate of salary at which he has been appointed, and he shall within seven days produce such certificate at the police station within the limits of which his village may be situate, and the officer in charge of such station shall cause the particulars of such certificate to be registered in a book to be kept in such station for the purpose of such registration, and shall report the same to the Magistrate.

215. It shall be lawful for the Magistrate if he see fit to dismiss any chowkeedar for misconduct or neglect of duty, and the punchayet shall thereupon appoint a successor. It shall be lawful for the punchayet to dismiss or fine to the extent of one month's salary any chowkeedar for neglect of duty or misconduct, provided that such chowkeedar may within sixty days appeal to the Magistrate against such dismissal or fine, and the Magistrate shall thereon make such enquiry and pass such order as he may see fit.

216. Every chowkeedar appointed under the provisions of this Part shall perform the following duties :

(1) He shall give immediate information to the officer in charge of the police station within the limits of which the village is situate of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in the final section of this Part which may be committed within the village of which he is chowkeedar, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

(2) He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in the final section of this Part.

(3) He shall observe, and from time to time report to the officer in charge of the police station within the limits of which the village may be situate, the movements of all bad characters in such village.

(4) He shall report to the officer in charge of such police station the arrival of suspicious characters in the neighbourhood.

(5) He shall present himself at such station twice in each week, if such station be within two miles of the village, and if it be more remote once in each week, or once in each fortnight as the Magistrate may direct.

(6) He shall supply any local information which the Magistrate or any officer of police may require.

(7) He shall obey the orders of the punchayet in regard to keeping watch in the village and other matters connected with his duties as chowkeedar.

217. Whenever the chowkeedar may arrest any person, such chowkeedar shall forthwith take the person so arrested to the police station within the limits of which such village is situate, provided that if the arrest is made at night, such person shall be so taken, as soon as convenient, on the following morning.

218. The punchayet shall exercise a general control over the chowkeedars, and every member of such punchayet who may know or be informed of the commission within the village of any offence specified in the final section of this Part shall forthwith cause the same to be reported by the chowkeedar to the officer in charge of the police station within the limits of which the village may be situate, and on failure of the chowkeedar, such member shall himself report the same to such officer.

219. Every chowkeedar shall receive, month by month, the full amount of his salary from the member of the punchayet appointed to collect the tax.

220. Whenever the salary of any month shall not be paid in full to any chowkeedar on or before the 15th of the month following, such chowkeedar may apply to the Magistrate, who shall call upon the punchayet within ten days to show cause why they should not pay the amount due to such chowkeedar, and the Magistrate after hearing the punchayet shall pass such order as he may deem fit directing the punchayet or any member thereof to pay the chowkeedar's salary, or directing distraint of the property of the punchayet or any member thereof to the amount of the arrear due to the chowkeedar.

221. All powers vested in the punchayet for the appointment and dismissal of chowkeedars and for fixing the number of chowkeedars to be appointed and the rate of their pay, and for making and levying the assessments hereinbefore directed to be made, may be exercised by the Magistrate or any person whom the Magistrate may by any writing under his hand authorise on that behalf, in case the punchayet shall, for fifteen days after a notice from the Magistrate to exercise such powers or any of them, refuse or neglect to exercise the same, and the Magistrate shall be bound to enquire into any matter concerning the due observance of the provisions of this part in any village whenever ten adult tax-payers may make a representation to the effect that the punchayet's proceedings require supervision or amendment.

222. The punchayet shall be bound to affix once in every quarter on a conspicuous place in the village, or in each village of their circuit, an account of the receipts and expenditure of the quarter next preceding. Any ten adult tax-payers of the village may, if the accounts are not published, or if they are dissatisfied with such accounts, make a representation to the Magistrate who shall be bound to supervise the same.

223. It shall be lawful for the Lieutenant-Governor to invest all or any of the members of a panchayet with powers described in Section 200 of this Act so far as the same are applicable. Two or more of the members so invested may thereafter sit together under such bye-laws as to rotation, days of sitting, and place of sitting, as the Magistrate may from time to time prescribe, and so sitting shall have jurisdiction within the limits of their municipality. All the provisions of the said section with respect to Commissioners shall apply to members of a panchayet invested with powers as aforesaid so far as the said provisions are or may be applicable.

PART XIII.

MISCELLANEOUS.

224. Every bill, notice, schedule, summons, or notice of demand, regarding any assessment, rate, or tax, or any money due in respect of the same, may be served personally upon the person to whom the same is assessed, or be left at his usual place of abode with some adult male member or servant of his family, or if it cannot be so served, may be put up on some conspicuous part of such place of abode, and shall thereby be deemed to be duly served.

Provided that, if the place of abode of the owner of any house, building, or land in respect of which a rate is assessed be unknown, or if the owner of any such house, building, or land be not resident within the limits of the place, every such bill, notice, summons, or notice of demand, shall be deemed to have been duly served, if put up on some conspicuous part of the house, building, or land in respect of which the rate is assessed.

225. No assessment, and no charge or demand of a rate or tax made under the authority of this Act shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate or tax, or in the description of any property or thing liable to the rate or tax, or any mistake in the amount of assessment, provided the directions of this Act be in substance and effect complied with; and no proceedings under this Act shall, for want of form, be quashed or set aside in any court of justice.

226. No distress levied by virtue of this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in the notice, schedule, summons, notice of demand, warrant of distress, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser *ab initio* on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularity may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction.

227. Instead of proceeding by distress and sale, or in case of failure to realize by distress the whole or any part of any rates, taxes, expenses, or charges, recoverable under the provisions of this Act, the Commissioners may sue the person liable to pay the same in any Court of competent jurisdiction.

228. The Commissioners may make compensation out of the Municipal Fund to any person sustaining any damage by reason of the exercise of any of the powers vested in the Commissioners, their officers or servants, under this Act.

229. It shall be lawful for the Commissioners to make bye-laws, and to repeal, alter, and amend the same, subject to the confirmation hereinafter-mentioned, for regulating the time and mode of collecting the rates and taxes mentioned in this Act, for regulating the conduct of persons employed by them, for the management of all matters connected with conservancy, and for carrying out all the purposes of this Act; and to affix fines as penalties for the infringement of such bye-laws. Provided that no bye-law shall be repugnant to any law in force, and that no fine for any one infringement of a bye-law shall exceed twenty Rupees, and that in case of a continuing infringement no fine shall exceed five Rupees for every day after notice from the Commissioners of such infringement.

230. No bye-law or alteration of a bye-law shall have effect until the same shall have been approved and confirmed by the Lieutenant-Governor of Bengal, and shall have been published for such length of time and in such manner as the Lieutenant-Governor of Bengal shall order.

231. All bye-laws, when the same shall have been duly confirmed and published, shall, until the same be repealed or altered, be of the like effect as if they were inserted in this Act.

232. No action shall be brought against the Commissioners, or against a panchayet, or any of their officers, or any person acting under their direction, for anything done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Commissioners or affixed at some conspicuous place in the village of such panchayet, or at the place of abode of such person, explicitly stating the cause of action and the name and place of abode of the intended plaintiff; and unless such notice be proved, the court shall find for the defendant, and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards; and if any person to whom any such notice of action is given, shall before such action is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

233. The Commissioners may direct any prosecution for any public nuisance whatever, and may order proceedings to be taken for the recovery of any penalties, and for the punishment of any persons offending against the provisions of this Act, and may order the expenses of such prosecution or other proceedings to be paid out of the Municipal Fund, and no charge of an offence under this Act shall be instituted without the order or consent of the

CLASS II.

Every Merchant, Banker, Shroff, Banian, wholesale Trader, and Commission Agent, and every practising Surgeon, Physician, Dentist, Architect, Civil Engineer, Barrister, Attorney, Proctor, Notary Public, and Pleader of the High Court ...	Rs. 50
Every owner or farmer of a bāt or bazaar.	
Every owner of Cotton, Jute, Hide, or other Screws and every Auctioneer ...	

CLASS III.

Every Broker or Dalāl employed in the wholesale transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares, and Bills of Exchange, or in procuring Freight.	25
Every Practising Licentiate of Medicine, Apothecary, and Veterinary Surgeon...	
Every keeper of a Spirit-shop, Punch-house or Billiard room, wholesale Tobacco or Jute Depot ...	
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is assessed under Section ... at more than 250 or less than 100 Rupees a month ...	25
Every Pawn-broker, and every person having a shop or place of business registered under Section ...	
Every Pleader, Mooktear, or Law Agent, not included in Class II. ...	

CLASS IV.

Every Hotel-keeper, Boarding and Lodging House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is kept in a brick-house, but not included in Class II. or Class III.	12
Every keeper of a permanent stall at a daily public market or in a chok ...	
Every Poddar or Money-changer ...	
Every Hakeem, Koberaj, and Native Doctor, not included in any other Class	

CLASS V.

Every keeper of a shop not included in any other Class, and every Dalāl not included in Class III...	4
Every Pedlar, Hawker, Box-wallah, and keeper of a shop at a periodical market or hāt ...	

CLASS VI.

All other itinerant dealers and keepers of stalls at periodical markets or hāt ...	1
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NOTE.—A person who carries on several kinds of business, and may come under more than one of the designations in this schedule, shall be chargeable only under one of such designations at the discretion of the Chairman or of the sub-committee as the case may be, and in the case of a firm consisting of two or more persons, payment by any one of such persons shall be considered to be payment by the firm.

SCHEDULE E.

(REFERRED TO IN SECTION 91.)

Maximum rates of tolls payable on entering the municipal limits.

	Rs.	As.	P.
On every four-wheeled carriage on springs ...	0	8	0
Ditto two-wheeled ditto ...	0	4	0
On every cart, hackery on springs, or cart drawn by men, buffaloes, bullocks, horses, ponies, asses, or mules laden ...	0	4	0
Ditto ditto not laden ...	0	2	0
On every buffalo or bullock laden ...	0	1	0
Ditto horse laden or ridden ...	0	2	0
Ditto ditto not laden or ridden ...	0	1	0
Ditto pony or ass laden or ridden ...	0	1	0
Ditto elephant ditto ...	1	0	0
Ditto camel ...	0	4	0

SCHEDULE F.

FORM A.—(REFERRED TO IN SECTION 104.)

Notice of Demand.

Municipality of ()
To of
Take notice that the sum of Rs. being the amount of assessment due from you to the Fund of the said Municipality is hereby demanded from you, and that if you do not, within ten days, pay the same with two annas as the cost of this notice into the office of the same with costs will be levied by distress and sale of your goods and chattels.

(Sd.)

Magistrate of

FORM B.—(REFERRED TO IN SECTIONS 104 and 105.)

Table of Fees payable upon distrains under this Act.

Sums distrained for	Fee.
	Rs. As.
Under 1 Rupee ...	0 4
1 and under 5 Rupees ...	0 8
5 " 10 " ...	1 0
10 " 15 " ...	1 8
15 " 20 " ...	2 0
20 " 25 " ...	2 8
25 " 30 " ...	3 0
30 " 35 " ...	3 8
35 " 40 " ...	4 0
40 " 45 " ...	4 8
45 " 50 " ...	5 0
50 " 60 " ...	6 0
60 " 80 " ...	7 8
80 " 100 " ...	9 0
Above 100 " ...	10 0

The above charge includes all expenses including the service of notice of demand, except when persons are kept in charge of property distrained, in which case three annas must be paid daily for each man.

FORM C.—(REFERRED TO IN SECTION 105.)

Warrant of Distraint.

To (here insert the name of the officer charged with the execution of the warrant.)

The following Bill as settled by the Council of the Lieutenant-Governor of Bengal for making Law and Regulations is by order of the President hereby published for general information:—

A Bill to extend the borrowing powers of the Justices of the Peace for the Town of Calcutta, and to provide for the repayment of municipal debt.

WHEREAS it is expedient to increase the amount which the Justices are authorised to borrow, by way of debentures or otherwise, under the provisions of Section 9 of Act IX of 1867, passed by the Lieutenant-Governor of Bengal in Council, and whereas it is expedient to provide for the repayment of municipal debentures and loans; It is hereby enacted as follows:—

1. In the said section, for the words "sum of fifty-five lakhs of rupees," wherever such words occur, shall be substituted the words "sum of eighty-five lakhs of rupees;" and the said section shall be hereafter read and construed as if the words hereby directed to be substituted were inserted in place of the words for which they are hereby directed to be substituted.

2. So soon as the aggregate sums from time to time borrowed by the Justices by way of debenture or otherwise, exclusive of any sums now due by them to the Secretary of State for India in Council, shall amount to the said sum of eighty-five lakhs of rupees, the borrowing powers of the Justices shall thereupon cease and determine, save so far as they are hereinafter expressly reserved.

3. The Justices shall be bound to set aside yearly out of their annual income, before making any disbursements in respect thereof, a sum of not less than two per cent. on the total sum borrowed by the Justices exclusive of the sum now due by them to the Secretary of State for India in Council, and shall appropriate the same, so far as it is required or will extend, to repay the amount (if any) of such loans or debentures issued by them as shall fall due in the course of the year. And they shall invest the surplus (if any) of the said sum after repayment as aforesaid, or in case there has not been any amount due or paid in respect of such loans or debentures during the year, then they shall invest the whole of the said sum in Government securities or in any securities guaranteed by Government in the names of the Chairman of the Justices and the Accountant-General of the Government of Bengal, to be by them held as trustees for the purpose of repaying at due date from time to time the several loans contracted or debentures issued by the Justices. All interest accruing due on the said securities shall also from time to time be invested by the Trustees in like manner and held upon the like trust.

4. It shall be the duty of the Trustees from time to time, whenever any loans or debentures shall fall due by the Justices, to realize the whole or a sufficient portion of the securities held by them as aforesaid, and appropriate the sale proceeds thereof, so far as the same will extend, to satisfy such loans or debentures. In case any balance in respect of such loans or

debentures so falling due as aforesaid shall remain unsatisfied after appropriation thereto of the sale proceeds of the whole of such securities, then the Justices may, for the purpose of paying such unsatisfied balance, issue new debentures in manner as is provided by Act VI of 1863 passed by the Lieutenant-Governor of Bengal in Council, section 93, clause 3, or otherwise contract new loans for any sum not exceeding such amount as may be necessary for the purpose aforesaid.

5. The Trustees shall at the end of every year submit a statement to the Justices showing the Account of reserve fund. the amount which has been invested during the year under the third section of this Act, and setting forth the date of the last investment made previous thereto, and also the aggregate amount of the securities then in their hands, and the aggregate amount which has up to the date thereof been paid off in respect of the said debentures and loans. Such statement shall be laid before the Justices and published in the *Calcutta Gazette*.

6. This Act shall be read with and as part of Act VI of 1863, passed by the Lieutenant-Governor of Bengal in Council, and of the said Act IX of 1867.

HERBERT COWELL,

Asst. Secy. to the Govt. of Bengal,

Legislative Department.

Orders by the Lieutenant-Governor of Bengal.

Revenue and General Departments.

No. 1R.

APPOINTMENTS.

The 27th December 1871.—Major Robert Stewart, on furlough, to be Deputy Commissioner of Durrung.

Lieutenant-Colonel Augustus Kirkwood Comber to be Deputy Commissioner of Goalparah.

Major William Henry Joseph Lance to officiate as Deputy Commissioner of Darjeeling, during the absence, on leave, of Major Boyce William Dunlop Morton, or until further orders. Major Lance will officiate in the Second Grade of Deputy Commissioners.

The 28th December 1871.—Mr. Edward Stewart, Deputy Magistrate and Deputy Collector, to have charge of the Sub-division of Arrareah, in Purneah.

Moulvie Warris Ali, Deputy Magistrate and Deputy Collector of Arrareah, is transferred to the Sudder Station of Purneah.

Mr. Robert Home Kenny, Extra Assistant Commissioner, Cooch Behar, is vested with the powers of a Magistrate in the Districts of Goalparah and Rungpore, and also with those of a Collector under Regulations VII. of 1822 and IX. of 1825 in those Districts.

Mr. John George Charles, Assistant to the Magistrates and Collectors of Bhaugulpore and Purneah, and to officiate as a Joint-Magistrate and Deputy Collector of the First Grade.

The 29th December 1871.—Baboo Hurinath Chatterjee, Deputy Magistrate and Deputy Collector of Pabna, on leave, is transferred to Rajshahye.

The Reverend Chundronath Banerjee, B.A., of the London Missionary Society, is licensed, under Clause 4, Section 6, Part I., Act V. of 1865, to solemnize marriages between persons professing the Christian religion, and under Section 47, Part V. of the same Act, to grant certificates of marriage between Native Christians.

The 30th December 1871.—Moulvie Abdool Ghaffoor, Deputy Magistrate and Deputy Collector, recently transferred from Monghyr to the Dacca Division, is posted to Sylhet.

The Collector of Midnapore is authorized to exercise the powers and perform the duties of a Revenue Superintendent of Canals in the District of Howrah, as described in the Notification of the Irrigation Branch of the Public Works Department of this Government, No. 103, dated the 23rd October 1869, published in the *Calcutta Gazette* of the 3rd November following.

LEAVE OF ABSENCE.

The 27th December 1871.—Major Boyce William Dunlop Morton, Deputy Commissioner of Darjeeling, for one month, under Section XVIII. of the Covenanted Service Absentee Rules, from any date in February next, on which he may avail himself of the leave.

The 29th December 1871.—Mr. John Revans Hallett, Officiating Joint-Magistrate and Deputy Collector of Balasore, for ten days, from the 11th January 1872, under Section XXIII. of the Covenanted Service Absentee Rules.

NOTIFICATIONS.

The 28th December 1871.—The services of Mr. David Miller Barbour, Officiating Joint-Magistrate and Deputy Collector, First Grade, Shahabad, are placed at the disposal of the Government of India, in the Financial Department.

The 30th December 1871.—Baboo Gourdas Bysack, Deputy Magistrate and Deputy Collector, having joined his appointment at Howrah on the 6th instant, the unexpired portion of the leave granted to him under orders of the 27th September last is cancelled.

The Reverend William Crawford Bromehead, Chaplain of St. John's Church, Calcutta, reported his arrival at Bombay on the morning of the 3rd instant on his return from furlough.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

The 27th December 1871.—The following list of successful candidates who have passed the examination held in August 1871 for admission as revenue agents is published for general information:—

Districts.

Doomke	...	1. Anant Lal Ghose.
		2. Kuladund Singh.
		3. Sitasath Dutt.
Maunbhoom	...	Ramkulpo Chuckerbutty.
		1. Adit Sahai.
		2. Kalika Pershad.
		3. Rambeas Lall.
		4. Deonath Sahai.
Shahabad	...	5. Sheikh Elahoe Buksh.
		6. Ramsunder Lall.
		7. Wahid Buksh.
		8. Mohomed Kassim.
		9. Ramkissen Lall.
		10. Sheikh Lutuf Ally.
Bancoorah	...	1. Horoe Lal Dohay.
		2. Jadub Chunder Sein.
		3. Haradhun Banerjee.

Rungpore	...	1. Greesh Chunder Ghose.
		2. Proshunno Chunder Roy.
Rajahahye	...	1. Gopinath Bhomik.
		2. Krishna Gobind Daas.
Julpigoree	...	1. Ranguttee Ghose.
		2. Gour Soonder Sircar.
Pubna	...	1. Chunder Kant Mookerjee.
		2. Mohim Chunder Ishary.
		3. Proshunno Coomar Moitra.
		1. Dargue Lall.
		2. Ramsuran Lall.
Gya	...	3. Lall Behary Lall.
		4. Thakoor Pershad.
		5. Sreekissen Lall.
		6. Husnut Toheid.
Burdwan	...	Atol Biharee Chowdry.
Moorshedabad	...	Shonatonc Ghose.
Jessore	...	Rukiny Mookerjee Roy Chowdhari.
Sylhet	...	1. Dyal Krishna Dutt.
		2. Procash Chunder Sonna.
		3. Taraprosad Dhur.
Beerbhoom	...	Beni Madhub Sircar.
		1. Bankey Behari Lal.
		2. Bhagwat Pershad.
		3. Show Pargash Narayan.
		4. Jibu Lal.
		5. Zahur-ul Ehsan.
		6. Mahammad Hassan Khan.
		7. Abdul Wahid.
		8. Abdul Rohim.
		9. Majid Baksh.
		10. Abdool Hye.
		11. Reaz-ul Haq.
Tirhoot	...	12. Mahammad Jan.
		13. Kali Sahai.
		14. Ibrahim Husen.
		15. Deenat Husen.
		16. Matuckdhari Lall.
		17. Mir Enaab Ali.
		18. Isral Buksh.
		19. Bishundeh Narayan.
		20. Indrajit Sahai.
		21. Rambullabh Sahai.
		22. Rownak Lall.
Bhaugulpore	...	1. Bunde Ally.
		2. Abdool Huq.
		3. Ibnool Hossein.
		4. Futteh Bahadoor.
Midnapore	...	Nobogopal Roy.
Mymensingh	...	Ramnath Biswas.
		1. Ram Batua Deb.
Tipperah	...	2. Taranath Chuckerbutty.
		3. Madhub Chunder Mazumdar.
Backergunge	...	1. Haripath Bose.
		2. Rajkumar Ghose.
		3. Mohima Chunder Chattapadhyay.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

The following Order issued by the Government of India, in the Home Department, is republished for general information:—

No. 5737.—Fort William, the 28th December 1871.—Notification.—Public.—Mr. W. H. M. Oun, of Her Majesty's Bengal Civil Service, reported his arrival in Calcutta on the 17th ultimo.

The following Orders issued by the Government of India, in the Financial Department, are republished for general information:—

SEPARATE REVENUE.

(STAMPS.)

The 22nd December 1871.

CIRCULAR.

To—

No. 3264.—I am directed to request that attention may be called to the requirements of the Notification of this Department, No. 1865, dated 15th March 1870, published on page 194 of the *Gazette of India* of 19th March 1870 (copy of which is subjoined for facility of reference.)

2. It is believed that in some places suitors are permitted to make up the requisite value of Court Fees Stamps by an aggregation of small values, and that by

the discount paid on these under the present system of sale, some loss of revenue is being incurred.

3. A document stamped otherwise than in accordance with the Notification referred to is not properly stamped within the meaning of Section 28 of the Court Fees Act, 1870.

4. With reference to the two Notifications No. 106, dated 22nd April 1870, and No. 568, dated 31st January 1871 (copies appended), which permitted the use of adhesive stamps alone under certain circumstances, I am directed to request that, if the Government of see no objection, a rule may be made and published under Section 27 (b) of the Court Fees Act, 1870, prescribing that in cases where adhesive stamps alone are used to denote any fee chargeable under the Act, the stamp used shall be a stamp of value equal to the fee required; and that if there be no stamp of the exact value, then the first stamp shall be of the next lower available value, and the margin shall be made up by stamps similarly selected.

No. 1865, dated 15th March 1870.

NOTIFICATION—By the Government of India,
FINANCIAL DEPT.

In exercise of the power conferred by Section 26 of the Court Fees Act (VII of 1870), and of all other powers enabling him in this behalf, the Governor-General in Council is pleased to issue the following directions:—

(1). When the exact amount of any fee chargeable under the said Act can be denoted by a single impressed Bi-color Stamp, such fee shall be denoted accordingly. When the exact amount of the fee cannot be denoted by a single impressed Bi-color Stamp, the next lower available Bi-color Stamp shall be used, and the deficiency made up by one or more additional Stamps, which may be either Bi-color or Adhesive.

(2). The Bi-color Stamps referred to in this Notification are the red and black printed Stamps, and the Adhesive Stamps are those across which the words "Court Fees" have been printed.

(3). Should the amount of the fee in any case involve a fraction of an anna, such fraction shall be remitted.

No. 106, dated 22nd April 1870.

NOTIFICATION—By the Government of India,
FINANCIAL DEPT.

Under the provisions of Section 26 of the Court Fees Act No. VII of 1870, the Governor-General in Council directs that the fees referred to in Section 3 of the above-mentioned Act may be denoted by adhesive stamps of the same kind as hitherto have been in use in the Courts therein mentioned.

The following Order issued by the Government of India, in the Military Department, is republished for general information:—

No. 1154.—Fort William, the 29th December 1871.—The under-mentioned Officers have reported their return from England:

* * * * *

Lieutenant-Colonel A. K. Comber, of the Bengal Staff Corps, Deputy Commissioner, 1st Grade, Bengal,—date of arrival at Fort William, 22nd December 1871.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

NOTIFICATION.

The 29th December 1871.—It is hereby notified that under the provisions of Section 5 of the Indian Registration Act VIII. of 1871, the Lieutenant-Governor has been pleased to form a new Sub-district in the district of Tipperah, comprising the thannahs of Jaggannath Diggi, Chhagunnya, and Lakshman, with head-quarters at Chandagawn.

This Notification shall take effect on and from the 1st February 1872.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

Judicial and Political Departments.

No. 1J.

APPOINTMENTS.

The 27th December 1871.—Major Robert Stewart, on furlough, who has been, under separate orders of this date, appointed to be Deputy Commissioner of Durrang, to be also Subordinate Judge of that District.

Lieutenant-Colonel Augustus Kirkwood Comber, who has been, under separate orders of this date, appointed to be Deputy Commissioner of Goalparah, to be also Subordinate Judge of that District.

Major William Henry Joseph Lance to officiate as Subordinate Judge and Judge of the Small Cause Court of Darjeeling, during the absence, on leave, of Major Boyce William Dunlop Morton, or until further orders. Major Lance is vested with the powers of a Moonsiff in Darjeeling.

The 28th December 1871.—Baboo Surbansur Mozoomdar to officiate as Moonsiff of Madar-gunge, in Mymensing, during the absence, on leave, of Baboo Gour Chunder Das, or until further orders.

The 30th December 1871.—The Reverend William Wilkinson to be a Municipal Commissioner for the town of Arrah.

Mr. M. P. B. Duell to be a Member of the Committee for the management of the Charitable Dispensary at Dinagepore.

Baboo Shurut Chunder Banerjee, M.A. and B.L., to officiate as Moonsiff of Goalparah, with effect from the 1st instant, during the absence, on leave, of Baboo Puddolochun Das, or until further orders.

Moulvie Haziq to officiate as Moonsiff of Nowadah, in Gya, during the absence, on leave, of Moulvie Mahomed Natiq, or until further orders.

Baboo Shibpersad Chuckerbutty to officiate as Moonsiff of Golaghat, in Assam, during the absence, on leave, of Baboo Anund Coomar Surbadhicaree, or until further orders.

NOTIFICATIONS.

The 8th December 1871.—It is hereby notified under Section 14, Act XI. of 1865, that the sittings of the Judge of the Small Cause Courts of Kooshtea, Goalundo, Pubna, and Chooadangah, will take place in each of the Courts on the dates mentioned below:—

Kooshtea,	from 1st to 18th of every month.
Goalundo,	" 14th to 18th " " "
Pubna,	" 10th to 23rd " " "
Chooadangah,	" 24th to the end of the month.

The 19th December 1871.—Baboo Kadarnath Banerjee, Officiating Subordinate Judge and Judge of the Small Cause Court of Cuttack, having joined his appointment on the 9th instant, the unexpired portion of the leave granted to him under orders of the 15th June last is cancelled.

The 28th December 1871.—Mr. Alfred Erskine Chapman Bolst, of the Bengal Police, reported his arrival at Bombay on the 24th instant on his return from leave to Europe.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 1st December 1871.—In modification of the Notification of the 27th May 1861 in respect of Kusbah Mokama, it is hereby declared that Mokama will, from the date of this Notification, form a separate union in sub-division Barrh, Zillah Patna, under Act XX of 1856, within the following boundaries:—

On the north by the river Ganges; on the east by the lands of Mouzali Chintamauchak and Shahbeggur; on the south by the lands of Chintamauchak and by the telegraph wire; and on the west by the lands of Mouzah Chatterpura.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 2nd January 1872.—In amendment of the Notifications in the Calcutta Gazette of the 15th February, 5th April, 3rd May, and 29th August 1871, pages 365, 332, 1053, and 1644 respectively, it is hereby notified that the Lieutenant-Governor is pleased to postpone till further orders the date on which the provisions of Act XIV. of 1868 (an Act for the prevention of certain contagious diseases) will take effect in the town of Howrah.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

The following Order issued by the Government of India, in the Home Department, is republished for general information:—

No. 5735.—Fort William, the 28th December 1871.—Notification.—Public.—Third Grade Sub-Assistant Surgeon Baboo Poornoo Chunder Chuckerbutty, doing duty in the Calcutta Medical College Hospital, is permitted to resign the service of Government.

The following Order issued by the Government of India, in the Financial Department, is republished for general information:—

No. 3403.—Fort William, the 29th December 1871.—Leave and Allowances.—With the sanction of Her Majesty's Secretary of State for India (Judicial Despatch No. 43, dated 11th October 1871), the following amended Notification is substituted for the Notification of this Department, No. 2955, dated the 26th August 1870:

The following regulations are published for general information under the orders of Her Majesty's Secretary of State for India:

Regulations by the Secretary of State in Council of India under the provisions of 24 & 25 Victoria, cap. 104, section 6, respecting the salaries, furloughs, retiring pensions, and (where necessary) expenses for equipment and voyage of the Chief Justices and Puisne Judges of the High Courts of Judicature for the Bengal Division of the Presidency of Fort William, Madras, Bombay, and the North-Western Provinces; and regulations by the Secretary of State in Council respecting the furloughs and leaves of absence of certain other Legal and Judicial Officers.

No. 1.

SALARIES.

I.—The Chief Justice or Acting Chief Justice of the High Court at Calcutta shall receive as pay Rupees 72,000 per annum, and each Puisne Judge and Acting Puisne Judge Rupees 50,000 per annum, such pay being payable only in India.

II.—A Chief Justice or Acting Chief Justice of any of the High Courts of Madras, Bombay, and the North-Western Provinces, shall receive as pay Rupees 60,000 per annum, and each Puisne Judge and Acting Puisne Judge Rupees 45,000 per annum, such pay being payable only in India.

No. 2.

FURLONGS AND LEAVE OF ABSENCE.

Definitions.

I.—In the following rules, "actual service" includes the period during which a Judge is carrying on his duties in a High Court, also period spent on privilege and subsidiary leave, and periods of vacation during which the Judge is not on "furlough or extraordinary leave."

"Extraordinary leave" means any leave granted otherwise than under these rules.

Furlough.

II.—One year's furlough shall be placed to the credit of each Judge after the completion of every four years of actual service.

III.—Except under Rules VI and VII, no furlough shall be granted until at credit under Rule II:

Provided that any Judge who may have been already in the service of the Government at the time of taking office in the High Court, and who was at that time entitled, under the rules applicable to the branch of the service to which he belonged, to furlough, without medical certificate, may be granted furlough for a term not exceeding that to which he was so entitled upon the condition that such furlough shall not be taken until the completion of two years' actual service in the High Court, and shall not exceed one year.

IV.—Except under Rule VII, furlough shall not be repeated until after the completion of three years' actual service from the date of the last return from furlough or extraordinary leave.

V. B.—The words "furlough or extraordinary leave" in the above rule mean furlough under these rules or extraordinary leave granted to an officer since he has been a Chief Justice or Judge of a High Court.

V.—The maximum term of furlough to be taken at any one time shall be fifteen months.

VI.—Under medical certificate, furlough may be granted before it is at credit under Rule II.

VII.—On urgent private affairs, furlough may be granted before it is at credit under Rule II, and although three years of actual service have not been completed since the last return from furlough or extraordinary leave:

Provided that furlough under this section shall not exceed six months, and shall be granted only once during the whole period of a Judge's service in the High Court.

VIII.—The aggregate amount of all furlough which can be granted to a Judge during the whole period of his service in the High Court shall not exceed two years and a-half.

IX.—Furlough taken in India shall be reckoned from the date of the Judge quitting his office to the date of his return thereto. Furlough taken out of India shall be reckoned from the date of embarkation to the date of return.

In the event of the furlough being taken partly in India, and partly out of India, the commencement and termination of the furlough shall be respectively determined by the above rules, according as the furlough begins or ends in or out of India.

X.—For the interval elapsing between the date of quitting his office and the commencement of furlough out of India, and between the termination of furlough out of India and resuming his office, a Judge may be allowed subsidiary leave not ordinarily exceeding thirty days, which in special cases may be extended.

XI.—A Judge, when on furlough or subsidiary leave, shall receive allowances at the rate of Rupees 833-5-4 per mensem in the case of leave taken in India, or £1,000 per annum in the case of leave taken out of India.

XII.—Except under medical certificate, the number of furloughs to be granted at any one time, and the grant of furloughs to individual Judges shall be subject to, and limited by, the exigencies of the service, which exigencies shall be determined exclusively by the authority granting the furlough.

XIII.—If, owing to the exigencies of the service, it may be necessary to place any limit on the number of Judges who may be absent on furlough at the same time, applications not supported by medical certificate will be granted in the following order:

The Judge to whose credit the greatest amount of furlough remains under Rule II, shall have the preference.

If two or more applicants are on an equality in this respect, the preference shall be given to the applicant whose actual service in a High Court is

longest, reckoning in the case of a Judge who has not taken furlough or extraordinary leave from the date of his commencement of service in the High Court, and in the case of a Judge who has taken furlough or extraordinary leave from the date of his last return from such furlough or leave.

If two or more applicants are equal in both respects, the preference shall be given to the senior in the Court.

Privilege Leave.

XIV.—Subject to the exigencies of the service, a Judge who has completed eleven months' continuous duty, inclusive of vacations, may, if the Government be satisfied that there is an urgent necessity, but not otherwise, be granted privilege leave for one month without deduction from his salary or acting allowances.

XV.—In the same manner and under the same conditions an additional month of privilege leave shall be held to accrue to a Judge after each further period of eleven months' continuous duty.

XVI.—Privilege leave shall not be taken in instalments, but any balance of privilege leave that may not have been taken shall be added to the next privilege leave which may accrue:

Provided that the whole privilege leave taken at any one time shall not exceed three months, and that any accumulation of privilege leave beyond that period shall be forfeited.

H. D.—Financial Resolution of the Government of India, No. 401, dated 24th April 1869, shall not be held to apply to a Chief Justice or Judge of a High Court even though, under Rule XXIII, he may elect to abide by former rules. Whatever rules such an officer may elect, privilege leave shall not be granted to him except on urgent necessity being shown.

General.

XVII.—Furlough and privilege leave shall not be taken as such in continuation of each other, but if a Judge absent on one of these classes of leave be allowed to change it for another, the whole period of his absence shall be held to be under the class of leave for which it was changed.

XVIII.—Applications for leave shall in all cases be submitted in such manner as the Government may, from time to time, prescribe.

XIX.—Leave allowances shall be payable monthly if payment is taken in India, and quarterly if payment is taken in England.

XX.—No substantive appointment shall be vacated merely by reason of leave being granted under these rules.

XXI.—If a Judge shall overstay any leave he shall forfeit all salary during the time of his remaining so absent, and if he shall so continue absent for more than one week his office shall be liable to become vacant.

XXII.—No leave, except privilege leave and leave subsidiary to furlough, shall count as service for pension.

XXIII.—Each Judge who stood appointed to a High Court on the 7th August 1869, and has taken no leave since then, shall, on the next occasion of his taking leave, be given the option of accepting these rules or abiding by those in force before that date for Judges of the High Courts of Judicature. Any Judge who has taken leave since the 7th August 1869, must abide by the rules he elected when taking that leave.

H. D.—Under the above rule a Covenanted Civil Servant who stood appointed as Judge of a High Court on the 7th August 1869, may take leave on medical certificate under the rules which were in force before the 1st July 1869, for the grant of such leave to Covenanted Civil Servants generally.

XXIV.—If a Judge, who is a Covenanted Civil Servant, shall be permitted to resign his office and remain in the service, all leave which he may have taken as a Judge of the High Court shall be reckoned as if it had been taken under the rules for the leave of absence of Covenanted Civil Servants.

XXV.—The above rules regarding furlough and leave of absence (I to XXIV) are, with the modifications A and B below stated, applicable also to the following officers:—

Barrister-Judges of the Chief Court of the Punjab.
Recorders in Burmah.

First Judges of Small Cause Courts at the Presidency Towns.

Secretary to the Council of the Governor General for making Laws and Regulations.

Modifications above indicated.

A.—The allowances of these officers while on furlough or subsidiary leave shall not exceed half their salaries,

and shall be limited also to the rate prescribed in Rule XI.

B.—The privilege leave of the officer last-named shall be regulated by the Covenanted Civil Service Leave Code.

N. B.—The rule in Notification No. 2529, dated 7th August 1869, as to length of service for pensions, is not re-published here as it does not refer to leave.

No. 3.

RETIRING PENSIONS.

I.—A Chief Justice of the High Court at Calcutta, after an actual service of eleven and-a-half years as Judge of the High Court, of which period at least half shall have been in the office of Chief Justice, shall receive a pension not exceeding £1,800 per annum.

II.—A Puisne Judge of the High Court at Calcutta, on the same terms as to length of service, shall receive a pension not exceeding £1,200 per annum.

III.—A Chief Justice of the High Courts of Madras, Bombay, and the North-Western Provinces, respectively, after an actual service of eleven and-a-half years as Judge of the High Court, of which period at least half shall have been in the office of Chief Justice, shall receive a pension not exceeding £1,600 per annum.

IV.—A Puisne Judge of the High Courts of Madras, Bombay, and the North-Western Provinces, respectively, on the same terms as to length of service, shall receive a pension not exceeding £1,200 per annum.

V.—A Chief Justice or Puisne Judge compelled to retire on medical certificate after six years and nine months' actual service shall receive a pension not exceeding one-half the amount of pension allowed for the full period of service.

VI.—In the event of a Judge of the High Court, selected from the Covenanted or Uncovenanted Services, receiving a pension under these rules, he will not be entitled to any pension or retiring allowance under the rules applicable to Covenanted and Uncovenanted Servants, respectively.

VII.—When a Judge of the High Court, selected from the Covenanted or Uncovenanted branches of the Civil Service, is permitted to retire before completing the full period of service entitling him to the pension of a Judge of that Court, he shall, on retiring, receive such a pension as he would be entitled to under the rules applicable to Covenanted and Uncovenanted Servants, respectively, reckoning the period during which he shall have served as Judge of a High Court towards his time for such pension.

VIII.—Provided, however, that if a Judge of the High Court, selected from the Covenanted or Uncovenanted branches of the Civil Service, shall be compelled to retire, on medical certificate, after six years and nine months' actual service, he shall be allowed the option of taking his pension or retiring allowance either under these rules or under the rules applicable to the service to which he belongs.

IX.—A Judge of the High Court, selected from the Covenanted Civil Service, shall be required to continue his subscriptions to the Civil Annuity and Civil Service Funds.

X.—If a Judge be transferred from one Court to another, the period he shall have officiated in the first Court shall count as service qualifying for retiring pension.

XI.—If a Puisne Judge be promoted to be a Chief Justice in the same or another Court the time he will have served as Judge will count for pension, according to the rate of a Judge's pension, and the time he shall serve as Chief Justice will count for pension according to the rate of a Chief Justice's pension.

XII.—If a Judge of Madras, Bombay, or North-Western Provinces be promoted to be Chief Justice of Calcutta, the time he will have served as a Judge will count for pension at the rate of a Judge's pension, and the time he will serve as Chief Justice of Calcutta will count for pension according to the rate of such Chief Justice's pension.

XIII.—If a Chief Justice of Madras, Bombay, or the North-Western Provinces be transferred to be Chief Justice of Calcutta, the time he shall have served in the former capacity will count for pension according to the rate of pension of a Chief Justice of Madras, Bombay, or the North-Western Provinces, and the time he shall serve as Chief Justice of Calcutta shall count for pension according to the rate of pension of a Chief Justice of the High Court of Calcutta.

No. 4.

EXPENSES OF EQUIPMENT AND VOYAGE.

For the purpose of defraying the expenses of equipment and voyage from England, there shall be allowed to a Chief Justice the sum of £1,000; to a Puisne Judge £800. But such allowance shall not be made to any person appointed to the office of Chief Justice or Puisne Judge who, having been in India, may be, at the time of his said appointment, in the United Kingdom with the intention of returning to India.

The following Order issued by the Government of India, in the Military Department, is republished for general information:—

No. 1137 of 1871.—The services of Assistant Surgeon T. Robinson, M.B., are placed temporarily at the disposal of the Government of Bengal.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

LOCAL.—COMMUNICATIONS.

No. 399.

The 11th December 1871.

In supersession of the rules referred to in Notification No. 243 of the 9th August 1870 by this Department, the following draft of rules having reference to the undermentioned four navigable channels in the Backergunge District, viz.:—

1. The River Damoodah, connecting Rivers Balassur and Koteha and Kalleegunga.
2. The Cowcolly River, from its junction with the Koteha and Kalleegunga Rivers, up to the place where the Jhallokati Bazarani Khali rises.
3. The Jhallokati Bazarani Khali, from its junction with the River Cowcolly to its opening into the River Jhallokati.
4. Bhandaria Doo, from its junction with the Jangalia River up to the place where the Khatakhally begins on the south, known in its several channels as Angaria, Joobkhali, Galooa, Churkhally, Kanoodass Khali, and Bhandaria,—

is published for information under the provisions of Sections XI and XII of the *Canals Act* (V of 1864, B.L.C.).

1. Every vessel, not being a steamer or flat for which a fixed rate of toll has been provided, on entering any of the above navigable channels, shall be liable to measurement by the officer in charge of the toll station, for the purpose of ascertaining the amount of toll to be paid.

2. The tonnage of every vessel, not being a steamer or flat as aforesaid, whether laden or empty, shall, for the purposes of the *Canals Act* and of these rules, be determined by the following measurement:—

(a)—The product of half the length of the vessel, from stem to stern, measured along the water-line, multiplied by the interior greatest breadth of the vessel, multiplied by the depth from the water-line to the bottom of the vessel, is to be taken as the number of maunds upon which toll should be levied.

(b)—The measurement of the length is to be made in feet, rejecting inches. The measurement of the breadth and depth is to be made in feet, and quarters of feet, rejecting portions of less than a quarter of a foot.

(c)—In calculating the amount of toll to be levied, any fraction of 100 maunds, less than 50 maunds, is to be omitted.

3. No timber, bamboos or grass will be admitted, except securely and compactly packed in

the form of a raft. There shall be no restriction as to the size of rafts, but the supervisor of tolls may order a raft to be lessened and divided into two or more rafts, when its size is such as to impede the navigation of the channels.

4. Every vessel entering any of the channels shall be furnished with a ticket on paying the prescribed toll. The ticket will specify the date of entry, the maundage of the vessel, and the amount of toll paid. Toll paid at the first station clears the passage through any tolls met afterwards on the same voyage.

5. No vessels whatever, except such as are employed on works connected with the maintenance or improvement of the lines of channels in question, shall be exempted from paying toll.

6. Any person infringing any of the above rules, or wilfully interfering in their enforcement, shall be liable, under Section XI of the *Canals Act*, to a fine not exceeding Rs. 50 for any one offence.

ESTABLISHMENTS.

No. 416.

The 26th December 1871.

Notification.—Conductor W. H. Manners, Executive Engineer, Third Grade, joined the Ramghur Division on the 11th December 1871, before noon.

No. 417.

Leave of Absence.—M. C. H. Ringwood, Assistant Engineer, Second Grade, attached to the Upper Assam Division, is allowed privilege leave from the 1st to the 20th October 1871, under Sections 16 and 20 of the revised Unconvenanted Service Absentee Regulations.

No. 418.

Baboo Bindolall Mitter, Overseer, Second Grade, attached to the Northern Cuttack Division, for three months, on Medical Certificate, under Sections 11 and 20 of the above Regulations.

No. 419.

Appointment.—Mr. C. F. Stevens is appointed to officiate as Accountant, Fourth Grade, in the Lower Assam Division, as a temporary measure.

No. 420.

The 29th December 1871.

Leave of Absence.—Mr. W. Barnfather, Executive Engineer, Second Grade, has been allowed by the Right Hon'ble the Secretary of State for India an extension of leave for three months on Medical Certificate.

No. 421.

The following Orders issued by the Government of India, Military Department, are re-published for information:—

No. 1128 of the 20th December 1871.—The following Military letter from the Right Hon'ble the Secretary of State for India is published for general information:—

MILITARY.

No. 293.

INDIA OFFICE,

London, the 22nd November 1871.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MR. LORD.—The undermentioned Officers and Warrant Officers have been permitted to return to their duty, viz:—

Lieutenant-Colonel F. J. Davies.

Sub-Conductor W. J. Herdman.

No. 422.

The 30th December 1871.

The following Order issued by the Government of India, Public Works Department, is re-published for information:—

No. 485 of the 22nd December 1871.—Major J. D. Swayne, Staff Corps, Executive Engineer, First Grade,

Bengal, is appointed to officiate as Superintending Engineer, Third Grade, in that Province, during the absence on privilege leave of Lieutenant-Colonel Hume, or until further orders.

No. 1.

The 2nd January 1872.

Transfers.—Baboo Ramessur Nath, Assistant Engineer, First Grade, attached to the Dum-Dum Division, is transferred from the General to the Irrigation Branch.

No. 2.

Mr. H. D. Pearsall, Assistant Engineer, Second Grade, attached to the Dinapore Division, is transferred from the General to the Irrigation Branch.

No. 3.

CIVIL BUILDINGS.

Notification.—In supersession of the Notification, Revenue and General Departments, dated 1st March 1870, and published at page 421 of the *Calcutta Gazette* of the 9th idem, the following Declaration under section 8, Act X of 1870 of the Government of India, is published for general information:—

Whereas it appears to His Honor the Lieutenant-Governor of Bengal that land is required to be taken at the public expense, for a public purpose, viz., for enlargement of the Cemetery at Dacca, at Naraindeea, in the city of Dacca, it is hereby notified that, for the above purpose, a plot of land, measuring more or less 4 beegahs 8 cottahs and 15 doore, bounded on the north and east by a garden land of Lootfally Meeah; on the south by the old Cemetery; and on the west by the public road, is required within the aforesaid Naraindeea in city of Dacca.

This Declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

H. LEONARD, C.E.,

Offg. Secy. to the Govt. of Bengal,
P. W. D.

Irrigation.

ESTABLISHMENT.

NOTIFICATION.

No. 304.

The 2nd January 1872.

Mr. P. B. Roberts, Assistant Engineer, Second Grade, attached to the Patna Division, availed himself of the special leave granted to him on the forenoon of the 18th December 1871.

No. 305.

Baboo Gopal Chunder Coondoo, Supervisor, Second Grade, attached to the Hidgellee Division, availed himself of the privilege leave granted to him on the forenoon of the 13th December 1871.

No. 306.

Transfer.—Mr. A. Monies, Apprentice Engineer, from the Cossye Division to the Hidgellee Division.

No. 307.

The following order, issued by the Government of India, Public Works Department, is republished for information:—

No. 492 of the 29th December 1871.—Mr. R. Read, Junior, is appointed to the Public Works Department, temporarily as a Supervisor of the First Grade, and posted to Bengal in the Irrigation Branch.

No. 308.

Posting.—Mr. R. Read, Junior, Temporary Supervisor, First Grade, is posted to the South-Western Circle.

No. 309.

The following order, issued by the Government of India, Public Works Department, is republished for information:—

No. 491 of the 29th December 1871.—Mr. G. H. T. Mayer is appointed to the Public Works Department temporarily as a Supervisor of the First Grade, and posted to Bengal in the Irrigation Branch.

No. 310.

Posting.—Mr. G. H. T. Mayer, Temporary Supervisor, First Grade, is posted to the Soane Circle.

IRRIGATION.

No. 311.

Notification.—Whereas it appears to the Lieutenant-Governor of Bengal that land is likely to be required to be taken by Government at the public expense, for a public purpose, viz., for constructing a waste weir leading into the Salundee River, and an embankment on the right bank of the River Salundee, it is hereby notified under the provisions of section 4 of Act X of 1870, that for the above purposes a strip of land 6 miles long and of an average width of 90 feet, measuring more or less 68½ acres, is likely to be required.

This strip commences at Kaopoor and ends at Randeia, both in Pergunnah Randeia Oorgurrah.

No. 312.

Notification.—Whereas it appears to the Lieutenant-Governor of Bengal that land is likely to be required to be taken by Government at the public expense, for a public purpose, viz., for the construction of a weir across the River Pattia, it is hereby notified under section 4 of Act X of 1870, that for the above purpose a piece of land measuring more or less 66½ acres, bounded on the north by Mouzah Jokodea, on the south by Mouzah Streemuntapore, and on the east and west by the River Pattia, is likely to be required within the aforesaid villages of Jokodea and Streemuntapore, both situated in Killah Mudpoor.

No. 313.

Notification.—Whereas it appears to the Lieutenant-Governor of Bengal that land is likely to be required to be taken by Government at the public expense, for a public purpose, viz., for constructing two weirs, one across the Burha, and one across the Byturnee River, in the villages of Moolapal, Rorya, Mal Anandpore, and Jugunath Prosath, Pergunnahs Shairgur and Jajepore, it is hereby notified under section 4 of Act X of 1870, that for the above purpose a piece of land, measuring more or less 170 acres 7,766 square feet, of which 23 acres 2,362 square feet are cultivated, 28 acres 2,312 square feet waste, and 119 acres 3,092 square feet river bed, bounded on the north by the Calcutta Road and Byturnee River; on the east by the cultivated lands of Mouzah Tikorah and Jugunath Prosath; on the south by the Rivers Byturnee and Burha, and the land between them; and on the west by the cultivated lands of Mouzah Rorya and Moolapal, is likely to be required within the aforesaid villages of Moolapal, Rorya, Mal Anandpore, and Jugunath Prosath.

F. T. HAID, Lieut.-Col., R.E.,

Offg. Joint-Secy. to the Govt. of Bengal,
in the P. W. D., Irrigation Branch.

Departmental Notices.**Notification.**

BABOO PURAN CHUNDER NROGER, Deputy Collector, having taken charge of the Bhaugulpore treasury on the 7th instant, has been authorized to draw bills on all other treasuries.

SYED AMEER HOSSEIN,
Persl. Asst. to Commr., for Commr.
BHAUGULPORE,
The 11th December 1871.

Notification.

MR. LAURENCE FARLOW ROBERTS, Deputy Collector, having received charge of the treasury at Doomka on the 11th instant, has been authorized to draw bills on all other treasuries.

SYED AMEER HOSSEIN,
Persl. Asst. to Commr., for Commr.
BHAUGULPORE,
The 18th December 1871.

Notice.

BABOO BHOORUN MOHUN RAHA, Deputy Collector, has been placed in charge of the Farreedpore Treasury, and is authorized to draw bills on all public treasuries.

F. B. SIMSON,
Commissioner.
DACCA COMM'R.'S OFFICE,
The 7th December 1871.

Notice.

BABOO OKHOY COOMAR SEN has been placed in charge of the Backergunge Treasury, and authorized to draw bills on all other treasuries.

OKHOY CHUNDER DOSS,
Persl. Asst., for Commr.
DACCA COMM'R.'S OFFICE,
The 16th December 1871.

Notice.

MR. UNCOVENANTED DEPUTY COLLECTOR WILLIAM SHAW ROCHFORD DAVIES, having been placed in charge of the Julpigoores Treasury from the 29th December 1871, is authorized to draw bills on other treasuries.

J. C. HAUGHTON,
Commr. of Cooh Behar Divn.
JULPIGOOREE,
The 29th December 1871.

Notification.

BABOO KANTI CHANDER CHATTERJEE, Deputy Collector, has been placed in charge of the Bannooah Treasury, and authorized to draw bills on other treasuries.

C. T. BUCKLAND,
Commissioner.
BURDWAN COMM'R.'S OFFICE,
The 30th December 1871.

Notice.

BABOO HUREMOMUN ROY, of the Cuttack Collectorate, to be Money Order Agent at that Station, vice Baboo Gourao Sunkur Roy resigned.

H. A. MANGLES,
Offg. Accountant-General of Bengal.
CALCUTTA,
The 29th December 1871.

Opium Notification.

No. 730C.

NOTICE is hereby given that the First Sale of Opium, the provision of 1869-70 and 1870-71, will be held at the Government Opium Sale-Room, No. 2, Bankshall Street, on Thursday, the 4th January 1872, at 11 A.M., and will comprise 3,575 Chests, viz.:-

	1869-70.	1870-71.	Total Chests.
Behar Opium ...	345	1,655	2,000
Benares „ ...	623	952	1,575
Total Chests ...	968	2,607	3,575

2. The general conditions of the sale now advertized will be the same as usual: they may be ascertained by reference to the Notification issued on the 10th November 1871, and published in the *Government and Exchange Gazette*, or on personal application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 9th and 19th January respectively; that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room, will be received after 4 P.M. of Tuesday, the 9th January 1872, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P.M. of Friday, the 19th January 1872.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium will be brought to sale in the ensuing year on or about the dates specified below. The Member in charge of the Opium Department, however, reserves to himself the right of altering these dates, should circumstances render it expedient to do so:-

Dates.	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 5th Feb. 1872	2,000	1,575	3,575
On or about Monday, 4th Mar. „	2,000	1,575	3,575
On or about Wednesday, 3rd April „	2,000	1,575	3,575
On or about Monday, 5th May „	2,000	1,575	3,575
On or about Thursday, 8th June „	2,000	1,575	3,575
On or about Thursday, 4th July „	2,000	1,575	3,575
On or about Monday, 5th August „	2,000	1,575	3,575
On or about Thursday, 5th Sept. „	2,000	1,575	3,575
On or about Tuesday, 1st October „	2,000	1,575	3,575
On or about Wednesday, 8th Nov. „	2,000	1,575	3,575
On or about Thursday, 6th Dec. „	2,000	1,575	3,575
Total Chests ...	22,000	17,235	39,235

By order of the Member in charge,

F. B. PHACOCK,
Offg. Secretary.

BOARD OF REV., FORT WILLIAM,
The 28th November 1871.

Opium Notification.

No. 1C.

NOTICE is hereby given that the Second Sale of Opium, the provision of 1870-71, will be held at the Government Opium Sale-Room, No. 2, Banks-hall Street, on Monday, the 5th February 1872, at 11 A.M., and will comprise 3,575 Chests, viz. :—

Behar Opium	...	2,000
Benares ditto	...	1,575
Total Chests	...	3,575

2. The general conditions of the sale now advertized will be the same as usual: they may be ascertained by reference to the Notification issued on the 10th November 1871, and published in the *Government and Exchange Gazettes*, or on personal application at the office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 10th and 20th February respectively; that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room, will be received after 4 P.M. of Saturday, the 10th February 1872, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P.M. of Tuesday, the 20th February 1872.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Member in charge of the Opium Department, however, reserves to himself the right of altering these dates should circumstances render it expedient to do so :—

Dates.	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 5th Mar. 1872	2,000	1,575	3,575
On or about Wednesday, 3rd April "	2,000	1,575	3,575
On or about Monday, 6th May "	2,000	1,575	3,575
On or about Thursday, 6th June "	2,000	1,575	3,575
On or about Thursday, 4th July "	2,000	1,575	3,575
On or about Monday, 5th Aug. "	2,000	1,575	3,575
On or about Thursday, 6th Sept. "	2,000	1,575	3,575
On or about Tuesday, 1st Oct. "	2,000	1,575	3,575
On or about Wednesday, 6th Nov. "	2,000	1,575	3,575
On or about Thursday, 6th Dec. "	2,000	1,575	3,575
Total chests	20,000	15,750	35,750

By order of the Member in charge.

F. B. PEACOCK,
Offg. Secretary.

BOARD OF REV., FORT WILLIAM,
The 2nd January 1872.

Opium Notification.

No. 782C.

*With reference to the advertisement issued from this office under date the 31st October 1870, it is hereby notified that 25 chests of Behar Opium of the sale held on the 4th December 1871, which were reserved for the French Government and have not been cleared, will be re-sold on account of Government at the Opium Sale-room, No. 2, Banks-hall Street, on Thursday, the 4th January 1872, immediately after the conclusion of the sale of 3,575 chests advertized for that day.

2. The conditions of re-sale will be the same as those of the sale above referred to.

By order of the Member in charge,

F. B. PEACOCK,
Offg. Secretary.

BOARD OF REVENUE, FORT WILLIAM,
The 27th December 1871.

Sheriff's Office, the 18th December 1871.

NOTICE is hereby given that the First Criminal Session of the year 1872 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town Hall of Calcutta, on Thursday, the Eighteenth day of January next, at 11 o'clock in the forenoon, and so on from day to day until the said Session be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said session be then and there to prosecute.

J. R. BULLEN SMITH,

Sheriff.

শরিক আকিস ১৮৭১ সাল ১২ ডিসেম্বর।

নমাচার দেওয়া যাইতেছে যে সুবে বাঙ্গা-
লার কোর্ট উইলিয়ম দুর্গের অধীন শহর
কলিকাতা ও অন্যান্য স্থানের কোজদারী
বিচার মিশরত্ব জম্য আগামি ১৮ জানুয়ারি
বৃহস্পতিবার বেলা ১১ ঘটিকার সময় এবং
বে পর্য্যন্ত মেশিয়ানের কার্য শেষ না হই
প্রতিদিন উক্ত সময়ে কলিকাতার চৌনহালে
হাই কোর্টের আদালত ঘরে সম ১৮৭২ সা-
লের প্রথম ক্রিমিনেল মেশিয়ান বসিবেক
এবং এতদ্বারা প্রচার করা যাইতেছে যে,
যে সকল ব্যক্তি কোম করেদীর বিরুদ্ধে কো-
জদারী মিহিল করিবেক তাহারা উক্ত স্থানে
ঐ সময়ে হাজির থাকিয়া মোকদ্দমা করে।
সম ১৮৭১ সাল ১২ ডিসেম্বর।

J. R. BULLEN SMITH,

Sheriff.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The undermentioned Students have passed the First Examination in Arts :—

FIRST DIVISION.

In order of merit.

1	Táraprasanna Sen	... Presidency College.
2	Prasannakumar Lahiri	... Ditto.
3	Sarveswar Bhattacharyya	... Ditto.
4	T. A. Rambart	... Teacher, Mussoorie School.
5	Nagendranáth Ghosh	... Presidency College.
6	W. C. Horst	... Mussoorie School.
7	Baradaprasad Ghosh	... Kishnaghur College.
8	Purnachandra Datta	... Presidency College.
9	H. M. Percival	... Dacca College.
10	Ramlál Datta	... Hooghly College.
11	Kshetramohan Mukhopadhyay	... Presidency College.
12	Nistaran Bandyopadhyay	... Ditto.
13	Rámprasanna Ghosh	... Ditto.
14	Navinchandra Dás	... Ditto.
15	Narendranáth Sarkar	... Ditto.
16	Anandagopál Guin	... Kishnaghur College.
17	Adityachandra Sen	... Presidency College.
18	Bhagaván Dás	... Bareilly College.
19	Rámnarayan Datta	... Hooghly College.
20	Pradyumnáth	... Patna College.
21	Apurvákrisna Ghosh	... Cathedral Mission College.
22	Nagendrakrishna Ghosh	... General Assembly's Institution.
23	Tripuracharan Bandyopadhyay	... Presidency College.
24	Umanáth Ghoshal	... Kishnaghur College.
25	Rajkumár Sen	... Ex-Student, Dacca College.
26	Adityakumár Chattopadhyay	... Presidency College.
27	Harimohan Sur	... Hooghly College.

SECOND DIVISION.

In Alphabetical order.

	Ahmed Hosen Khan	... Bareilly College.
	Bandyopadhyay, Krishnachandra	... Queen's College, Benares.
	" Maheshchandra	... Presidency College.
	" Navinkrishna	... Ditto.
	Basu, Amvikacharan	... Ditto.
	" Banawarilal	... Kishnaghur College.
	" Pramathanáth	... Presidency College.
	" Prandhan	... Cathedral Mission College.
	" Saradaprasad	... Presidency College.
10	Bhattacharyya, Jaganmohan	... Calcutta Free Church Institution.
	" Kedarnáth	... Hooghly College.
	" Makundachandra	... Kishnaghur College.
	" Nakuleswar	... Sanskrit College.
	Chakravarti, Bisveswar	... Kishnaghur College.
	" Girischandra	... Berhampore College.
	Chandra, Dinanáth	... Hooghly College.
	Chattopadhyay, Bhagavaticharan	... Cuttack School.
	" Bipracharan	... Ditto.
	" Manmathanáth	... Presidency College.
20	" Pramathanáth	... General Assembly's Institution.
	Chandhuri, Girischandra	... Presidency College.
	" Purnachandra	... Ditto.
	Dás, Balaráth	... Cuttack School.
	" Hemchandra	... L. M. S. Institution, Bhowanipore.
	" Manmohan	... Presidency College.
	Datta, Lalvihári	... Cathedral Mission College.
	" Manmohan	... Presidency College.
	David, H.	... Joynarain's College.

30	Dé, Amyikacharan	...	Saugor High School.
	Devsankar	...	Calcutta F. C. Institution.
	Jugalkisor	...	Hooghly College.
	Kálikumár	...	Cathedral Mission College.
	Paresnáth	...	Presidency College.
	Dhár, Gokulechandra	...	Ditto.
	Durgaprasad	...	Patna College.
	Ezad Baksh	...	Hooghly College.
	Fazl Rusul	...	Bareilly College.
	Fry, J.	...	St. Thomas' College.
	Gaundunál	...	Bareilly College.
40	Gangopádhyay, Piyaílál	...	Kishnaghur College.
	" Rujanináth	...	Dacca College.
	Ghosh, Atulkrishna	...	Presidency College.
	Goswami, Saratchandra	...	Ditto.
	Guba, Saradaprasanna	...	Ditto.
	Guptá, Navinkrishna	...	Sanskrit College.
	Hajra, Aghorechandra	...	Presidency College.
	Krishnadás	...	Queen's College, Benares.
	Lahiri, Jadavechandra	...	Presidency College.
	" Krishnalál	...	Jaynarain's College.
50	Manickchandra	...	Gowhattv High School.
	Matilál, Surendranáth	...	Presidency College.
	Mizazilál	...	Agra College.
	Mukhopádhyay, Benadvihári	...	Presidency College.
	" Harendranáth	...	Kishnaghur College.
	" Jogendranáth	...	Presidency College.
	" Jogendranáth	...	Kishnaghur College.
	" Karunsindhu	...	Presidency College.
	" Mahendranáth	...	Ditto.
	" Manmothanáth	...	Hooghly College.
60	Nandkisor	...	Delhi College.
	Niogi, Trailokyamohan	...	Presidency College.
	Pál, Haridás	...	Kishnaghur College.
	" Nanigopál	...	Presidency College.
	Pundit Ramnarayan Tunkwah	...	Canning College, Lucknow.
	" Suryyanarayan	...	Ditto.
	Patnack, Chaturbhuj	...	Cuttack High School.
	Prayagsing	...	Queen's College, Benares.
	Ray, Jogeschandra	...	Presidency College.
	" Kedarnath, I.	...	Ditto.
70	" Madusudan	...	Cuttack High School.
	Rout, J. S.	...	Ditto.
	Saha, Sivnath	...	Presidency College.
	Sanyal, Kedarnath	...	Berhampore College.
	Sarkar, Natavar	...	Presidency College.
	" Purnachandra	...	Cathedral Mission College.
	Sarma, Kasinath	...	Gowhattv High School.
	" Navinchandra	...	Presidency College.
	Sen, Rajaoikanta	...	Ditto.
	Sinha, Banawarilal	...	Hooghly College.
80	" Harimohan	...	Presidency College.
	" Matilal	...	Ditto.
	Smith, H.	...	St. Xavier's College.
	Sritam	...	Canning College, Lucknow.
	Tiwari, Dindayal	...	Presidency College.
85	Vindheswariprasad	...	Queen's College, Benares.

THIRD DIVISION.

In Alphabetical Order.

Akhyat, Saradakumar	...	Patna College.
Baksi, Bankavibari	...	Kishnaghur College.
Randyopádhyay, Amritlal	...	Calcutta F. C. Institution.
" Jayram	...	Ex-Student, Hooghly College.
" Kedarnath	...	Presidency College.
" Mahendranath	...	Berhampore College.
" Srinath	...	Calcutta F. C. Institution.
" Umeschandra	...	Patna College.

the same to be registered under the last preceding section, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the usual registration fee, and the Magistrate may seize and detain the vehicle. If the vehicle seized be not claimed, and the fine be not paid within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine, and to the costs and charges incurred on account of the seizure, detention, and sale, and the surplus (if any), if not claimed by the owner or the person keeping such cart, hackery, or other vehicle within a further period of twenty days, shall become vested in the Commissioners, and be employed for the purposes of this Act.

CHAPTER 5.

Taxes on trades and callings.

70. When it shall be determined that a tax on trades and callings shall be imposed in any town, such determination shall be notified, in such manner as the Lieutenant-Governor may direct, and from the 1st day of April next following such notification, every person who shall within the town exercise any of the professions, trades, or callings specified in Schedule (D) to this Act annexed shall take out a license, and shall pay for the same an annual fee not exceeding such sum as in the said schedule is mentioned. The table of fees leviable under this chapter shall be fixed from time to time by the Commissioners, subject to the confirmation of the Lieutenant-Governor.

71. Every license under the next preceding section shall be granted by the Commissioners, or by some person duly authorized by them in that behalf, and shall specify the date of the grant thereof, the true name of the person to whom the license is granted, and the sum paid for such license.

72. Every license shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of January next following the notification shall expire on that day, and every such license which shall be granted upon or at any time after that day, shall expire on the 31st day of December next after the day of the granting thereof.

73. Every person to whom such license shall be granted, and who shall be desirous of continuing to exercise his profession, trade, or calling after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same from year to year so long as he shall desire to continue such profession, trade, or calling.

74. The Chairman, or in a first class municipality a sub-committee of the Commissioners, shall

Chairman to classify all persons required by this Act to be licensed.

determine under which of the classes mentioned in the Schedule (D) to this Act annexed every person to whom a license may be granted shall be assessed. The Commissioners at a meeting shall from time to time declare what are to be considered bazaars, hâts, or public markets, within the meaning of this Act.

75. As soon as may be after the first day of September in every year,

Chairman to prepare a list of all persons required by this Act to be licensed.

the Chairman shall prepare a list of the persons licensed under this Act, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum paid by him in respect of his license, and such list shall be filed in the office of the said Commissioners, and be open to public inspection at all reasonable times.

76. If at any time after three months

Penalty for not taking out a license.

have elapsed from the day of the date of the said notification, any person within the said limits shall exercise his profession, trade, or calling without having duly taken out a license as required by Section 69, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding three times the amount which, in the judgment of such Magistrate, would have been payable by such person in respect of a license duly taken out as aforesaid.

77. Any person required by Section 69

Penalty for not producing license when called on to do so by an officer of the Commissioners, &c.

to take out a license, who shall, without reasonable excuse, neglect or refuse to produce and show his license when required so to do by an officer duly empowered in writing by the Commissioners to make such requisition shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred Rupees.

CHAPTER 6.

Taxes on processions, &c.

78. When it shall have been determined that a tax shall be levied in

Tax on processions.

any Municipality on processions and any public ceremonies not exclusively religious, such determination shall be duly notified, and from the date of such notification no person shall organise or conduct a procession or public ceremony within the limits of such Municipality without first taking out a license from the Commissioners. Licenses under this section shall be granted at the following rates namely:—

	Rate of license.
License for a procession or ceremony whereat elephants are to be used, or fire-works are to be displayed, or guns fired	100 Rs. for each day.
License for a procession or ceremony whereat more than two hundred persons are to attend	50 " "
License for a procession or ceremony whereat more than fifty and not more than two hundred persons are to attend	10 " "
License for a procession at which less than fifty people are to attend	2 " "

Basu, Brajatal	...	Hooghly College.
10 " Mahimebandra	...	Dacca College.
" Pulinvihari	...	Cathedral Mission College.
" Upendranath	...	Calcutta F. C. Institution.
Bhaduri, Hiratal	...	Joynarain's College, Benares.
Bhattacharyya, Rajkumar	...	Calcutta F. C. Institution.
Chattopadhyay, Banamali	...	L. M. S. Institution, Bhowanipore.
" Benimadhav	...	Presidency College.
" Harinath	...	Patna College.
" Mahendranath	...	Calcutta F. C. Institution.
" Makshadaprasad	...	Cathedral Mission College.
20 " Srinath	...	Calcutta F. C. Institution.
Chel, Rasvihari	...	Presidency College.
Dán, Mahendranath	...	Ditto.
" Biswambhar	...	Presidency College.
" Khiradebandra	...	Chittagong High School.
" Datta, Girishchandra	...	Cathedral Mission College.
" Mathura	...	Bareilly College.
" Nilkantha	...	Patna College.
" Rajendramohan	...	Dacca College.
Dayaram	...	Lahore College.
30 De, Rajendralal	...	Presidency College.
Dhar, Netralal	...	Cathedral Mission College.
Edwards, C. N.	...	St. Thomas' College.
Ganesilal	...	Delhi College.
Ghosh, Haridas	...	Hooghly College.
" Kalikisor	...	Dacca College.
" Lalvihari	...	Hooghly College.
" Nivaranikumar	...	Cathedral Mission College.
" Purnachandra	...	Serampore College.
" Ramanath	...	L. M. S. Institution, Bhowanipore.
40 " Sasibhushan	...	Kishnaghur College.
" Trailokyanath	...	Hooghly College.
Guha, Basantakumar	...	Cathedral Mission College.
Gupta, Asutosh	...	Hooghly College.
Kar, Haridas	...	Calcutta F. C. Institution.
Lohiri, Asutosh	...	Presidency College.
Majumdar, Amvikacharan	...	Ditto.
" Lalitchandra	...	Dacca College.
Mallik, Lakshminarayana	...	Kishnaghur College.
Mitra, Binadvihari	...	Presidency College.
50 Mohanlal, I.	...	Agra College.
Mukhopadhyay, Agbornath	...	Cathedral Mission College.
" Amritlal	...	Ditto.
" Amvikacharan	...	Serampore College.
" Bholanath	...	Patna College.
" Gopalchandra	...	Presidency College.
" Gopalchandra	...	Calcutta F. C. Institution.
" Hemchandra	...	General Assembly's Institution.
" Kalidas	...	Kishnaghur College.
" Kunadinikanta	...	Dacca College.
60 " Panchanan	...	Presidency College.
" Purnachandra	...	Canning College, Lucknow.
" Ramgopal	...	Hooghly College.
" Sitanath	...	Presidency College.
" Upendranath	...	Sanskrit College.
Nag, Rakhatdas	...	Hooghly College.
Nakbray, Ganpatrao	...	Saugor High School.
Niogi, Govindachandra	...	Calcutta F. C. Institution.
Pain, Radharaman	...	Presidency College.
Pálit, Umeschandra	...	Hooghly College.
70 Pandit, Moharajnarayan	...	Delhi College.
Perroux, C. E.	...	St. Xavier's College.
Prasadilal	...	Bareilly College.
Ray, Avinashchandra	...	Kishnaghur College.
" Benimadhav	...	Hooghly College.
" Brajanath	...	General Assembly's Institution.
" Girishchandra	...	Cathedral Mission College.

	Ray, Kalinath	...	Cathedral Mission College.
	" Lala Pitam	...	Canning College, Lucknow.
	" Manmohan	...	Berhampore College.
80	" Matilal	...	Hooghly College.
	" Ramlal	...	Serampore College.
	" Revatiraman	...	Dacca College.
	Ray Chaudhuri, Prabhaschandra	...	Kishnaghur College.
	Samajpati, Gopalchandra	...	Ditto.
	Sarkar, Bholanath	...	Hooghly College.
	" Ramdas	...	Kishnaghur College.
	Samidhar	...	Gowhaty High School.
	Sen, Kalikumar	...	Kishnaghur College.
	Sheori, Lachman Rao	...	Saugor High School.
	Sinha, Kánáilál	...	Patna College.
	" Radhikaprasad	...	Serampore College.
92	Young, W.	...	Teacher.

The under-mentioned Students have passed the Entrance Examination :—

FIRST DIVISION.

In Alphabetical Order.

	Abdul Hakám	...	Calcutta Mudriana.
	Aiyer, T. A. A.	...	St. Xavier's College.
	Akhileswarprasad	...	Patna Collegiate School.
	Annyál	...	Hurdui Zillah School.
	Ash, Matilál	...	General Assembly's Institution.
	Baktavarlál	...	Bareilly Collegiate School.
	Bandyopadhyay, Bhagavaticharan	...	Dacca Collegiate School.
	" Bijaykrishna	...	Hooghly Collegiate School.
	" Ganeschandra	...	Canning College, Lucknow.
10	" Girijápada	...	Howrah School.
	" Krishnaachandra	...	Harinavi A. S. School.
	" Mahendranáth	...	Hare School.
	" Mahendranáth	...	Howrah School.
	" Matilál	...	Ooterparah School.
	" Nandagopal	...	Hare School.
	" Rákhaldás	...	Calcutta Free Church Institution.
	Bansgopal	...	Fyzabad High School.
	Basu, Anantakumár	...	Hindu School.
	" Annadaprasad	...	L. M. S. Institution, Bhowanipore.
20	" Baradadás	...	Hare School.
	" Devendranáth	...	Hindu School.
	" Durgadás	...	Ditto.
	" Harakumar	...	Dacca Collegiate School.
	" Ishwarachandra	...	Ditto.
	" Mahinimohan	...	Ditto.
	" Narendranáth	...	Hindu School.
	" Narendranáth	...	Hooghly Branch School.
	" Pramathanáth	...	Kishnaghur Collegiate School.
	" Umeshchandra	...	Calcutta Free Church Institution.
30	Bhattacharyya, Chandrasekhar (I)	...	Burdwan Moharaja's School.
	" Haraprasad	...	Sanskrit College.
	" Jogendranáth (Senior)	...	Calcutta Free Church Institution.
	Biswas, Mahendranáth	...	Hare School.
	Boilard, E.	...	St. Xavier's College.
	Brijvallabh	...	Jeypore Moharaja's College.
	Campbell, R. L.	...	Mussoorie School.
	Chakravarti, Navakumár	...	Pogose School.
	Chattopádhyaý, Govindachandra	...	Ooterparah School.
	" Gurudás	...	Sanskrit College.
40	" Kedarnáth	...	Andool School.
	" Kuschandra	...	Bhagulpore School.
	" Paresnáth	...	Metropolitan Institution.
	" Saratchandra (Senior)	...	Konnugger School.
	Chiodetto, A.	...	St. Xavier's College.

Dás, Rajkisan	General Assembly's Institution.
" Surendranáth	Sanskrit College.
" Táraprasanna	Commillah School.
Datta, Bhagavánchandra	Pogose School.
" Bijaykrishna	Oriental Seminary.
50 " Dvijadás	Pogose School.
" Khiradkumar	Hindu School.
" Mahesachandra	Hare School.
" Mahimobhan	Mirzapore Mission School.
" Manmathanáth	Hare School.
" Purnáchandra	General Assembly's Institution.
De, Panchkari	Metropolitan Institution.
" Prasannakumár	Hindu School.
Dhar, Mathuranáth	Furzedpore School.
Dharmananda	Bareilly Collegiate School.
80 Durgaprasad	Saugor High School.
Ewing, H.	La Martiniere College.
Ganesprasad	Queen's College, Benares.
Gangopádhyaý, Hariprasad	Hooghly Collegiate School.
" Hirálál	Barruckpore School.
Genoe, C. A. C.	Mussoorie School.
Ghosh, Asutosh	L. M. S. School, Khagra.
" Chaudidás	Hindu School.
" Ganeschandra	Harinavi A. S. School.
" Gnanendrachandra	Hindu School.
70 " Jadavechandra	Mymensing School.
" Jadunáth	Berhampore Collegiate School.
" Kálipáda	Hindu School.
" Priyanáth	L. M. S. Institution, Bhowanipore.
" Saradaprasad	Hindu School.
" Syamapada	Ooterparah School.
Gupta, Bipinvihári	Hooghly Collegiate School.
" Hirálál	Hare School.
" Saratchandra	Sanskrit College.
Gyaprasad	Home's High School, Etawah.
80 Háldár, Nittáicharan	Hindu School.
Hunter, J. A.	St. Thomas' College.
Ishvardás	Rawulpindee Mission School.
Janakiprasad	Lukhimpore School.
Lachmandás	Rawulpindee Mission School.
Lachmanprasad	Hurdui Zillah School.
Mack, E. J.	Colombo Academy.
Maitra, Kasináth	L. M. S. Institution, Bhowanipore.
Majumdár, Chandicharan	Queen's College, Benares.
Misra, Ramsankar	Ditto.
90 Mitra, Amvikacharan	Hooghly Branch School.
" Girindranáth	General Assembly's Institution.
" Jogendrachandra	Hindu School.
" Mádhavachandra	Sanskrit College.
" Saratchandra	Hindu School.
Mohammed Hosen	Canning College, Lucknow.
Monies, W.	Mussoorie School.
Mukhopadhyay, Amarchandra	Hooghly Collegiate School.
" Bámápada	Dushghura Aided School.
" Biharilál (No. 2)	Kishnaghur Collegiate School.
100 " Haridás	Metropolitan Institution.
" Hirálál	Kandi School.
" Jogendrachandra	Hare School.
" Kisarimobhan	Ooterparah School.
" Mahendranáth	Hare School.
" Mahendranáth	Canning College, Lucknow.
" Pramathanáth	Bhagulpore School.
" Rasvihári	Ooterparah School.
" Tulsidás	Howrah School.
Murphy, J. B. C.	Mussoorie School.
110 Nán, Hirálál	Hare School.
Nandi, Bipracharan	Pogose School.

Neville, G.	... La Martiniera College, Lucknow.
O'Donel, H.	... Doveton College.
Orr, P. P.	... La Martiniera College.
Pál, Rájchandra	... Sylhet Government School.
Pálit, Priyanáth	... Hindu School.
Pandit, Bishwambharnáth	... Delhi Zillah School.
Parmanand	... Agra Collegiate School.
Purvis, G. C.	... Doveton College.
120 Rajak, Bibárilál	... L. M. S. Institution, Bhowanipore.
Ray, Rangalál	... Hooghly Collegiate School.
" Shastivar	... L. M. S. Institution, Bhowanipore.
" Syamaprasad	... Hare School.
" Umáprasad	... Ditto.
Ronaldson, E.	... Doveton College.
Rudra, Madhusudan	... Ooterparah School.
Sarkar, Bipinvihari	... Hare School.
" Nagendranáth	... Ditto.
Sarkies, J. M.	... Doveton College.
130 Sen, Adharlál	... Hindu School.
" Amvikacharan	... Dacca Collegiate School.
" Ramacharan	... Ditto.
" Gadadhar	... Patna Collegiate School.
" Kalimohan	... Dacca Collegiate School.
" Navakrishna	... Burrisal Aided School.
" Rajkrishna	... Krishnaghur Collegiate School.
" Trigunacharan	... Hare School.
Shah, Mohommed Azam	... Bhagulpore School.
Shee Lál	... Delhi Zillah School.
140 Sil, Kánáilál	... Hindu School.
Sinha, Brajeshchandra	... Kandi School.
" Rasiklal	... Hare School.
Syed Fyzuddin Hosen	... Dacca Collegiate School.
" Khyrat Ahmed	... Gya School.
Tarapdar, Chandrakisar	... Mymensing School.
Tooze, R.	... La Martiniera College, Lucknow.
Townsend, J.	... St. Xavier's College.
148 Trivedi, Mahendranath	... Hooghly Collegiate School.

SECOND DIVISION.

In Alphabetical Order.

Abdul Alim	... Queen's College, Benares.
Acharyya, Akshaykumar	... Hindu School.
Adhikári, Brajalál	... Bauleah School.
Adya, Kálidás	... Hare School.
Amel Beg	... St. Stephen's College.
Alvis, A. W.	... St. Thomas College.
Angelo, J.	... Boys' Orphanage, Shahjahanpore.
Asgar Ali Ahmed	... Dacca Brahmo School.
Ashraf Hosen	... Calcutta Mudriasa.
20 Azimuddin Khan	... Barcilly Collegiate School.
Bágehi, Bijaygovinda	... Berhampore Collegiate School.
Baksiram Sing	... Fyzabád High School.
Balmokund	... Lahore Collegiate School.
Bandyopadhyay, Aghoruáth	... Serampore College.
" Amvikacharan	... Sodepore School.
" Asutosh	... Isobu Mondlye School.
" Benimadhav	... Krishnaghur Collegiate School.
" Bhairavimohan	... Sanskrit College.
" Bholanáth	... Hare School.
" Brajendranáth	... L. M. S. Institution, Bhowanipore.
" Gopal Chandra	... Bhowanipore Union Academy.
" Haricharan	... Calcutta F. C. Institution.
" Jaganmohan	... Allahabad Zillah School.
" Madhachandra	... Howrah School.
" Nanikál	... Burrisa Aided School.
" Párvaticharan	... Howrah School.
" Satischandra	... Serampore College.

	Bandyopadhyay, Sivechandra	...	Hindu School.
	" Suryyakanta	...	Dacca Collegiate School.
30	Bapu Rao Dada Kinkhare	...	Nagpore F. C. Institution.
	Barál, Maniklál	...	Hare School.
	" Nilmani	...	Hooghly Branch School.
	Barhamdeonarayan	...	Mozufferpore School.
	Basu, Amarchandra	...	Hare School.
	" Anritalál	...	General Assembly's Institution.
	" Atulkrishna	...	Patna Collegiate School.
	" Avinashchandra	...	Hare School.
	" Chandramohan	...	Kishnaghur A. V. School.
	" Harachandra	...	Dacca Collegiate School.
40	" Kodarnáth	...	Konnugger School.
	" Mahendralál	...	Calcutta F. C. Institution.
	" Mahendramohan	...	Garden Reach School.
	" Matilál	...	Cawnpore Zillah School.
	" Nilmani	...	Bhaatarah School.
	" Rádhikanáth	...	Barripore School.
	" Rájankanta	...	L. M. S. School, Khagra.
	" Thakurdás	...	Joynarain's College.
	Bhaduri, Frankrishna	...	Mulda School.
	Bhagavan Sing	...	St. Stephen's College.
50	Bhanja, Jogendrachandra	...	Hooghly Collegiate School.
	Bhatta, Dwarkanáth	...	Dacca Collegiate School.
	Bhattacharyya, Baikuntthanáth	...	Jessore School.
	" Bhavadev	...	Furreedpore School.
	" Bisveswar	...	Dacca Collegiate School.
	" Girishchandra	...	Kishnaghur A. V. School.
	" Harimohan	...	Kishnaghur Collegiate School.
	" Hemchandra	...	Baraset School.
	" Jogendranáth (Junior)	...	Calcutta F. C. Institution.
	" Mahendranáth	...	Ditto.
60	" Mahinimohan	...	Jonye Training School.
	" Matilál	...	Sanskrit College.
	" Rajanikanta	...	L. M. S. Institution, Bhowanipore.
	" Rámanáth	...	Patna Collegiate School.
	Bhunya, Gurudás	...	Midnapore School.
	Bhuramal	...	Jeypore Moharaja's College.
	Birjvallabh	...	Agra Collegiate School.
	Birjviharilál	...	Ditto.
	Bisvas, Priyakashna	...	Hooghly Collegiate School.
	Bisveswar Dyal	...	Oonao Zillah School.
70	Bowers, W. H.	...	Bengal Academy.
	Brahma, Sivprasad	...	Cuttack School.
	Budhkarn	...	Ajmere Collegiate School.
	Chakravarti, Basantakumár	...	Dacca Brahma School.
	" Bhutnáth	...	Metropolitan Institution.
	" Damodar	...	Khanakul Kishnaghur A. S. School.
	" Durganáth	...	Santosh Jahnavi School.
	" Gaganchandra	...	Chinsurah F. C. Institution.
	" Harachandra	...	Mymensing School.
	" Kalipada	...	Ditto.
80	" Pranchandra	...	Konnugger School.
	" Rameschandra	...	Hooghly Branch School.
	" Ramraman	...	Serampore College.
	" Sitalprasad	...	South Baharoo School.
	" Sudhindrachandra	...	Dacca Collegiate School.
	Chandra, Ripinivhari	...	Behrbhoom School.
	" Dwarkanáth	...	Badla Aided School.
	Changdar, Napharchandra	...	Midnapore School.
	Charat Sing Chahachu	...	Rawulpindee Mission School.
	Chattopadhyay, Abhayacharan	...	Fyzabad High School.
90	" Bagalacharan	...	Howrah School.
	" Baradaprasad	...	Culna Moharaja's School.
	" Bibhutibhusan	...	Hooghly Collegiate School.
	" Binadvihari	...	Maldah School.
	" Dwarkanáth	...	Bancoorah School.
	" Gopal Lal	...	Hindu School.

	Chattopadhyay, Jaykrishna	...	General Assembly's Institution.
	" " Jogendranáth	...	Hooghly Branch School.
	" " Jogendranáth	...	Cawnpore Zillah School.
	" " Jwalaprasad	...	Canning College, Lucknow.
100	" " Kesavechandra	...	Hooghly Collegiate School.
	" " Prasannakumár	...	Nagpore F. C. Institution.
	" " Prasannakumár	...	Chinsurah F. C. Institution.
	" " Raghunáth	...	Burdwan Maharajah's School.
	" " Saratchandra	...	L. M. S. Institution, Bhowanipore.
	" " Suryyakumár	...	Muragatcha School.
	" " Taradás	...	Kishnaghur Collegiate School.
	" " Tarapada	...	L. M. S. Institution, Bhowanipore.
	Chaudhuri, Amritalál	...	Calcutta Training Academy.
	" " Annadaprasad	...	Monghyr School.
110	" " Apurvakrishna	...	L. M. S. Institution, Bhowanipore.
	" " Jogendrachandra	...	Maldah School.
	" " Matilál	...	St. Peter's C. M. S. School, Allahabad.
	" " Purnachandra	...	Calcutta F. C. Institution.
	Connor, J. A.	...	Calcutta Boys' School.
	Damodardás	...	Agra Collegiate School.
	Damodardás	...	Christ Church School, Cawnpore.
	Dan, Purnachandra	...	Konnuggur School.
	Dás, Amarnáth	...	Metropolitan Institution.
	" " Bihárilál	...	Hooghly Collegiate School.
120	" " Dharmadhar	...	Calcutta Training Academy.
	" " Govindaprasad	...	Mymensing School.
	" " Harináth	...	Commillah School.
	" " Indrakumár	...	General Assembly's Institution.
	" " Madanmohan	...	Sylhet Government School.
	" " Radhavinad	...	Kandi School.
	" " Rameschandra	...	Midnapore School.
	" " Sitamohan	...	Sylhet Government School.
	" " Sitanáth	...	Ditto.
	" " Tarakchandra	...	Ranaghat School.
130	Datta, Bhagvaticharan	...	Badli Aided School.
	" " Bhuvaneshwar	...	Cuttack School.
	" " Chandicharan	...	Hooghly Collegiate School.
	" " Chandrakánta	...	Ooterparah School.
	" " Dinanáth	...	Calcutta F. C. Institution.
	" " Dinanáth	...	Metropolitan Institution.
	" " Girijabhushan	...	General Assembly's Institution.
	" " Gopaldás	...	L. M. S. Institution, Bhowanipore.
	" " Haricharan	...	Mymensing School.
	" " Hridaynarayan	...	Amptah School.
140	" " Kedarnáth	...	Bagnan School.
	" " Nrisinhakumar	...	Burra Aided School.
	" " Phanidhar	...	Debrogurh School.
	" " Sasibhusan	...	Calcutta F. C. Institution.
	" " Upendrakumar	...	South Baharoo School.
	Daulatram	...	Umritsur Mission School.
	De, Chandrasekhar	...	Hooghly Collegiate School.
	" " Dwarkanáth	...	Dacca Collegiate School.
	Devidin	...	Hume's High School, Etawah.
	Deviprasad	...	Mirzapore Zillah School.
150	Dhan Sing	...	Delhi Zillah School.
	Dhar, Bholanáth	...	Hindu School.
	" " Bihárilál	...	Pogose School.
	" " Kshetralál	...	Hindu School.
	Dinesprasad	...	Bhagnulpore School.
	Durgaprasad	...	Agra Collegiate School.
	Elisha	...	Nagpore F. C. Institution.
	Enset Hosen	...	Ajmere Collegiate School.
	Erasmus, J. C.	...	St. John's College.
	Gajadharprasad	...	Bareilly Collegiate School.
160	Gangopadhyay, Apurvachandra	...	Hare School.
	" " Devendranáth	...	Kishnaghur Collegiate School.
	" " Jadunáth	...	L. M. S. Institution, Bhowanipore.
	" " Phanibhusan	...	Chinsurah F. C. Institution.

	Gangopadhyay, Upendranáth	... Metropolitan Institution.
	Ghosh, Amritachandra	... Burrisaul School.
	" Basantakumár	... Sulkea School.
	" Durgadás	... Beerbhoom School.
	" Haranúth	... Burrisaul School.
	" Heramvachandra	... Hindu School.
170	" Jogesachandra	... Kandeas School.
	" Kamikhyanúth	... Metropolitan Institution.
	" Kasinúth	... Harinavi A. S. School.
	" Khiradechandra	... L. M. S. Institution, Bhowanipore.
	" Khudiram	... Berhampore Collegiate School.
	" Kshetragopál	... Saugor High School.
	" Mahendralál	... L. M. S. Institution, Bhowanipore.
	" Parasnúth	... Kishnaghar A. V. School.
	" Ramgopál	... Hooghly Collegiate School.
	" Ramkalpa	... Luckhimpore School.
180	" Saradaprasad	... Barrackpore School.
	" Saratchandra	... Hare School.
	" Sitanúth	... Oriental Seminary.
	" Syamacharan	... Calcutta F. C. Institution.
	Ghoshal, Nagendranúth	... Socrool School.
	Gilbert, W. R.	... La Martiniere College, Lucknow.
	Golam, Kaioom	... Hooghly Collegiate School.
	" Rahaman	... Garden Reach School.
	Goonewardene, W. S. J.	... St. Thomas' College.
	Gosvami, Prasaddás	... Serampore College.
190	Gridhafilál, I.	... Delhi Zillah School.
	Grossman, A.	... St. Xavier's College.
	Guha, Manmohan	... Dacca Collegiate School.
	" Prasannakumár	... Pogose School.
	Gulab Sing	... Bareilly Collegiate School.
	Gupta, Bipinviári	... Bhagulpore School.
	" Girindrakumár	... Hazaribagh School.
	" Gurucharan Dás	... L. M. S. Institution, Bhowanipore.
	" Radhaprasanna	... Culna Maharaja's School.
	Hafiz Ali	... Saugor High School.
200	Halder, Purnachandra	... L. M. S. Institution, Bhowanipore.
	" Tinkari	... Howrah School.
	Haraprasad	... Luckhimpore School.
	Harising	... Roy Bareilly School.
	Hoyle, J.	... La Martiniere College, Lucknow.
	Jagannáthprasad	... Joynarain's College.
	Jana, Ramraksha	... Midnapore School.
	Jansz, R.	... Colombo Academy.
	Jaynáthpati	... Patna Collegiate School.
	Jeffereis, C. B.	... St. Xavier's College.
210	John, G. M.	... Armenian Philanthropic Academy.
	Jones, Charles	... St. Xavier's School.
	Katmakar, Lakshmanachandra	... Calcutta F. C. Institution.
	Kasirám	... Bareilly Collegiate School.
	Kedárnúth	... Hume's High School, Etawah.
	Kisanlál	... Bareilly Collegiate School.
	Kundanlál	... St. Stephen's College.
	Kundu, Bhagavaticharan	... Hooghly Collegiate School.
	" Bipinviári	... Calcutta F. C. Institution.
	" Napharechandra	... Ditto.
220	Kunjviharilál	... Allahabad Zillah School.
	Lachminarayan	... Hume's High School, Etawah.
	Leonard, H.	... Bishop's School, Simla.
	Lilley, H.	... La Martiniere College, Lucknow.
	Lissant, G.	... La Martiniere College.
	Lister, A.	... Bishop's School, Simla.
	Lumsden, E. R.	... St. Xavier's College.
	Madanmohanlál	... Shahjehanpore School.
	Mahadeoprasad	... Fyzabad High School.
	Mahapatra, Ramkrishna	... Cuttack School.
230	Mahtab Ahmed	... Patna Collegiate School.
	Máiti, Krishnachandra	... Cuttack School.

	Maitra, Vishnuachandra	...	St. Peter's C. M. S. School, Allahabad.
	Majumdar, Japakinath	...	Dingapore School.
	" Kalidas	...	Kishnaghur Collegiate School.
	" Naranarayan	...	Purseah School.
	" Nilkanta	...	Midnapore School.
	" Priyagopal	...	General Assembly's Institution.
	" Upendrachandra	...	Metropolitan Institution.
	Makhanlal, Joel	...	St. John's College.
240	Makundlal	...	Agra Collegiate School.
	Manabulal	...	Ditto ditto.
	Maniram	...	Gowhatti High School.
	Matilal	...	St. John's College.
	Matthew, C.	...	Bishop's School, Simla.
	Mendes, J. M.	...	Bengal Academy.
	Milne, T. A.	...	Doveton College.
	Mitra, Ganeschandra	...	General Assembly's Institution.
	" Gopalchandra	...	Metropolitan Institution.
	" Khagendranath	...	Hare School.
250	" Krishnakumar	...	Mymensing School.
	" Narayanprasad	...	Cuttack School.
	" Nityagopal	...	General Assembly's Institution.
	" Saratchandra	...	Agurparah C. M. S. Institution.
	" Umeschandra	...	South Baharoo School.
	Mohammed, Azim	...	Sultanpore School.
	" Hosen	...	St. Stephen's College.
	" Isaq	...	Hooghly Collegiate School.
	" Serajal Haq	...	Monghyr School.
	Moula Bakhsh	...	Hurdul Zillah School.
260	Muin-ud-din Ahmed	...	Calcutta Mudrissa.
	Mukhopadhyay, Adharchandra	...	Calcutta Training Academy.
	" Amvikacharan	...	Arrah School.
	" Avinashchandra	...	Hindu School.
	" Brajendranath	...	Bhagulpore School.
	" Hariprasanna	...	Bullagurh School.
	" Haripurna	...	St. Peter's C. M. S. School, Allahabad.
	" Jaygopal	...	Jeypore Maharajah's College.
	" Kalimehan	...	Badla Aided School.
	" Kamikashyanath	...	Donye Training School.
270	" Kantichandra	...	Hare School.
	" Nanimadhav	...	Bullagurh Aided School.
	" Nilkamal	...	Pogoss School.
	" Prasannachandra	...	Dacca Collegiate School.
	" Priyanath	...	Ooterparah School.
	" Radhikaprasad	...	Hare School.
	" Rajkrishna	...	St. Peter's C. M. S. School Allahabad.
	" Rajkumar	...	Kishnaghur Collegiate School.
	" Rishivar	...	Sanskrit College.
	" Saratchandra	...	Chinsurah F. C. Institution.
280	" Trailokeshyanath	...	Lahore Collegiate School.
	Nag, Revatikanta	...	Pogoss School.
	Nandi, Mahendrachandra	...	Ditto.
	" Umeschandra	...	Kishnaghur A. V. School.
	Nolan, T.	...	St. Peter's College.
	Owen, M.	...	Doveton College.
	Pal, Adharlal	...	Seal's Free College.
	" Kalicharan	...	Calcutta Free Church Institution.
	" Nilamvar	...	Bancornh School.
	" Sitalchandra	...	General Assembly's Institution.
290	" Tulsiharan	...	Hindu School.
	Palit, Saratchandra	...	Hooghly Collegiate School.
	Pandit, Alopiprasad	...	Delhi Zillah School.
	Pannalal	...	St. Stephen's College.
	Pragdas	...	St. John's College.
	Prakut, Purnachandra	...	Hooghly Collegiate School.
	Radhakisan	...	Shahjehanpore School.
	Radhilal	...	Victoria College.
	Raghunathprasad	...	L. M. High School, Benares.
	Rajjanlal	...	Atiygurh Zillah School.

300	Ramanugrahanarayan	...	Patna Collegiate School.
	Ramdas	...	Canning College, Lucknow.
	Ramgopal	...	Allahabad Zillah School.
	Ramjimal	...	St. John's College.
	Ramesunderlal	...	Mirzapore Zillah School.
	Ray, Asutooh	...	L. M. S. Institution, Bhowanipore.
	Benidas	...	Nizamut School.
	Bhairavchandra	...	Dacca Collegiate School.
	Bipitvihari	...	Baraset School.
	Brajavallabh	...	Mihirpore School.
310	Chaudrakanta	...	Berhampore Collegiate School.
	Gnanadiprasad	...	Kishnaghur Anglo-Vernacular School.
	Gopalkrishna	...	Maldah School.
	Haricharan	...	Canning College, Lucknow.
	Kailaschandra	...	Pogose School.
	Kailaschandra	...	Rowle School.
	Kedarnath	...	Pogose School.
	Makundanath	...	Oriental Seminary.
	Mathuraprasad	...	Gazeepore Mission School.
	Saradaprasad	...	Kishnaghur Collegiate School.
320	Raza Hosen	...	Bareilly Collegiate School.
	Rockwell, J. W.	...	Boys' Orphanage, Shahjehanpore.
	Rodrigues, J. F.	...	Hooghly Collegiate School.
	Saha, Gopivallabh	...	Metropolitan Institution.
	Sahay, Bhavani	...	Patna Collegiate School.
	Rughuvir	...	Oonao Zillah School.
	Samafekeon, J. K. B.	...	St. Thomas' College.
	Sankar, Dyal	...	Agra Collegiate School.
	Sanyal, Jogeschandra	...	Private Student.
	Sarkar, Baradiprasad	...	Bancoorah School.
330	Gangagovinda	...	General Assembly's Institution.
	Govardhan	...	Hooghly Branch School.
	Jagadisvar	...	Kishnaghur Collegiate School.
	Matilal	...	Jonye Training School.
	Matilal	...	Kishnaghur A. V. School.
	Rajendralal	...	Konnungger School.
	Suryyakumar	...	Serampore College.
	Sarkies, J. C.	...	St. Paul's School, Darjeeling.
	Sarma, Parusram	...	Debroogurh School.
	Saudagarlal	...	Delhi Zillah School.
340	Scheerder, M. O. C.	...	St. Xavier's College.
	Sen, Achyutananda	...	Mymensing School.
	Akshaykumar	...	Hindu School.
	Akshaykumar	...	Sulkea School.
	Gopalchandra	...	Burrisaul School.
	Govindachandra	...	Dacca Brahmo School.
	Kailaschandra	...	Pogose School.
	Kamalkrishna	...	Dacca Collegiate School.
	Lalmohan	...	Hindu School.
	Rajanikanta	...	Noakhally School.
350	Srikanta	...	Santosh Jahnevi School.
	Umeshchandra	...	Burrisaul School.
	Seneviratne, A.	...	St. Thomas' College.
	Set, Manilal	...	Hare School.
	Sexton, C.	...	St. Peter's College.
	Sinha, Gaurisankar	...	Queen's College, Benares.
	Jogendrachandra	...	Hooghly Collegiate School.
	Sasibhushan	...	General Assembly's Institution.
	Sasibhushan	...	Beersingha A. S. School.
	Sirimaune, D. W.	...	St. Thomas' College.
360	Smith, J. C.	...	Mussooree School.
	Srinani, Sasibhushan	...	Metropolitan Institution.
	Stephens, M.	...	Armenian Philanthropic Academy.
	Sukla Tularam	...	Cawnpore Zillah School.
	Surjandas	...	Lahore Collegiate School.
	Syed Ryazat Hosen	...	Bhagulpore School.
	Thakurprasad	...	Queen's College, Benares.
	Thakurprasad	...	Arrah School.

Tiwari, Ramnarayan	... Christ Church School, Cawnpore.
" Sheenarayan	... Hurdai Zillah School.
370 Vishnuchandra	... Queen's College, Benares.
371 Wajeb-ud-din	... Bauleah School.

THIRD DIVISION.

In Alphabetical order.

Abdul Aziz, Khaja	... St. Stephen's College, Delhi.
Abdul Haq	... Mozufferpore School.
Abdur Rahim Khan	... Salka School.
Acharyya, Kedaresvar	... Dighapatia School.
Adhikari, Chandra Kanta	... Pubna School.
Ahmad Ulla	... Chittagong High School.
Ali Hossain	... L. M. High School, Benares.
Anantarámohandra Chapekar	... Teacher.
Arshad Ali	... Govinda Chandra's School, Patna.
10 Bagchi, Maheschandra	... Howrah School.
" Mahinimohan	... Santipore English School (old).
" Upendranath	... Hindu School.
Balwant Rao	... Saugor High School.
Bandyopadhyay, Bidhubhusan	... Beerbhoom School.
" Durgacharan	... Allahabad Mission School.
" Girishchandra	... Hooghly Collegiate School.
" Hariprasanna	... Howrah School.
" Hirálál	... Cossipore School.
" Jogendranath	... Baraset School.
20 " Kalinath	... Bancoorah School.
" Kedarnath	... Mirzapore Zillah School.
" Saratchandra	... Ootterparah School.
Barál, Bhuvanmohan	... Jessore School.
Barát, Upendranath	... Hooghly Branch School.
Barma, Gopalchandra	... Burdwan C. M. S. Institution.
Basak, Radhikamohan	... Dacca Collegiate School.
Basu, Asutosh	... Metropolitan Institution.
" Bipinchandra	... Cossipore School.
" Divanath	... Jessore School.
30 " Dwarkanath	... Noral School.
" Gopalchandra	... Harinavi A. S. School.
" Grindranath	... Hare School.
" Haramohan	... Berhampore Collegiate School.
" Jivandhan	... Agurpara C. M. S. Institution.
" Kedarnath	... Howrah School.
" Kunjavibari	... Noral School.
" Rajendrakumar	... Mymensing School.
" Saratchandra	... Burrisal School.
" Sivchandra	... South Babaroo School.
40 " Umeschandra	... Ootterparah School.
Baúl Girijakanta	... Mymensing School.
Bechulal	... Barabanki School.
Benimadhov	... Bullerampore School.
Bhaduri, Chandranath	... Howrah School.
" Nilratan	... Furreedpore School.
Bhar, Chandrakanta	... Hare School.
Bhattacharyya, Baradagovinda	... Beaulah School.
" Kailaschandra	... Serampore College.
" Sasibhusan	... General Assembly's Institution.
50 " Trailokyanath	... Kandi School.
Bhawániprasad	... Joynarian's College.
Biharilál	... Ajmere Collegiate School.
Bisbi, Krishnachandra	... Beaulah School.
Bisvás, Isanchandra	... Seal's Free College.
" Navadwipchandra	... Kishnaghur Collegiate School.
" Umeschandra	... Baraset School.
Brindavan	... Hume's High School, Etawah.
Chadalál	... St. John's College, Agra.
Chakravarti, Bhavanichandra	... Allygurh Zillah School.

80	Chakravarti, Bhuvanchandra	Intally Institution.
"	Jadunath	Mirzapore Mission School.
"	Prasannakumar	Kishnaghur A. V. School.
"	Rajanikanta	Bhowanipore Institution.
"	Rajmohan	Dacca Brahmo School.
	Chandra, Akshaykumar	Hare School.
	Chattopadhyay, Dinanath	Queen's College, Benares.
	" Haridas	Beerbhoom School.
	" Harinath	Bansbariah F. C. Mission School.
	" Hariprasanna	Oonao Zillah School.
70	" Kaliprasanna	Pogose School.
"	Kisarchandra	Kishnaghur A. V. School.
"	Mathurmohan	Bullagurh Aided School.
"	Rupnarayan	Oriental Seminary.
"	Saradaprasad	Cuttack School.
"	Saratchandra (junior)	Konnugger School.
"	Srinath	Bancoorah School.
	Chaudhuri, Akshaykumar	Beerbhoom School.
"	Chandranath	Beauleah School.
"	Isvarchandra	Beauleah School.
80	" Janakinath	Mymensing School.
"	Jaynarayan	Kuchekole Rajgram School.
"	Khirachandra	Ootterparah School.
"	Madhavachandra	Barrackpore School.
"	Makundalal	Beerbhoom School.
"	Prasannakumar	Bhowanipore Institution.
"	Radhikánath	Okersa School.
"	Saratchandra	Commillah School.
	Das, Amritlal	Hare School.
"	Khemkaran	Allygurh Zillah School.
90	" Krishnakumar	Chittagong High School.
"	Lakshmikanta	Gowhaty High School.
"	Madhavkrishna	Calcutta Seminary.
"	Ramlal	General Assembly's Institution.
"	Umachandra	Pogose School.
	Datta, Akshaykumar	Moradpore Training Seminary.
"	Anantlal	Bancoorah School.
"	Baradaprasad	Hooghly Branch School.
"	Hemchandra	Chinsurah Hindu School.
"	Hemnath	Hare School.
100	" Kamalkrishna	Noral School.
"	Murari Mohan	Mymensing School.
"	Ramanath	Calcutta F. C. Institution.
	Davis, C.	Bishop's School, Simla.
	De, Premchand	Bancoorah School.
"	Purnachandra	Chinsurah Hindu School.
	Deorám	St. John's College, Agra.
	Dev, Prakaschandra	Sylhet Government School.
	Deviprasad	Roy Bareilly School.
	Dhar, Rasiklal	Hindu School.
110	Dolichand	St. John's College, Agra.
	Francis, D.	Teacher.
	Ganes Ramchandra Gadgil	Nagpore Free Church Institution.
	Gangaprasad	Gobindachandra's School, Patna.
	Gangopádhyaý, Haricharan	Pogose School.
"	Kantichandra	Moradpore Training Seminary.
"	Saradacharan	Joybarian's College, Benares.
"	Syamlal	Kishnaghur Collegiate School.
	Ghosh, Avinashchandra	Chinsurah Hindu School.
"	Banavarilal	Bancoorah School.
120	" Brajamohan	Jessore School.
"	Chikantal	Beerbhoom School.
"	Dinanath	Bancoorah School.
"	Hemchandra	Cuttack School.
"	Kedarnath	Berhampore Collegiate School.
"	Nagendrakumar	Kishnaghur Collegiate School.
"	Rakhachandra	Hooghly Collegiate School.

	Ghoshál, Annadaprasad	...	Agurparah C. M. S. Institution.
	Gupta, Gopalchandra	...	Calcutta F. C. Institution.
	" Piyarimohan	...	Pogose School.
130	" Saratchandra	...	Dacca Brahmo School.
	Habibar Rahman	...	Calcutta Mudrissa.
	Hajrá, Govindajivan	...	Berhampore Collegiate School.
	Háldár, Nandalal	...	Sanskrit College.
	Hickson, J. A.	...	St. Peter's College, Agra.
	Kalimuddin Ahmed	...	Intally Institution.
	Karmakár, Chandranath	...	General Assembly's Institution.
	Keelan, R.	...	La Martiniere College.
	Khurshed Ali	...	Calcutta Mudrassa.
	Kirpáram	...	Lahore Collegiate School.
140	Lachman Rao Praker	...	Saugor High School.
	Laha, Umácharan	...	Bancoorah School.
	Lahiri, Purnachandra	...	Berhampore Collegiate School.
	" Saradamohan	...	Beauleah School.
	Lal, Hariharcharan	...	Patna Collegiate School.
	" Hazari	...	Bareilly Collegiate School.
	" Schan	...	Moradabad School.
	" Sondar	...	Ditto ditto.
	Mahadeo Rao Pulnaitker	...	Saugor High School.
	Maitra, Kailáschandra	...	Kishnaghur Collegiate School.
150	Majumdar, Avinashchandra	...	Christ Church School, Cawnpore.
	" Kedarnath	...	Ootterparah School.
	" Trailokyanath	...	Patna Collegiate School.
	Mallik, Lakshminarayan	...	Hare School.
	Manguram	...	Lahore Collegiate School.
	Manna, Umácharan	...	Sonye Training School.
	Misra, Harináráyan	...	Kandi School.
	Mitra, Baradaprasad	...	Ootterparah School.
	" Bhuvanmohan	...	South Baharoo School.
	" Purnachandra	...	Patna Collegiate School.
160	Mofakbarar Rahman	...	Calcutta Mudrassa.
	Mozharul Haq	...	Ditto ditto.
	Mukhopádhyaý, Akshaykumar	...	Hooghly Collegiate School.
	" Chandranath	...	Joynarain's College.
	" Durgadas	...	Calcutta Training Academy.
	" Girindrachandra	...	Santipore English School (old).
	" Jaminikumar	...	Dacca Brahmo School.
	" Jagneavar	...	Bancoorah School.
	" Narottam	...	Beerbhoom School.
	" Parvaticharan	...	Kishnaghur Collegiate School.
170	" Piyorilal	...	General Assembly's Institution.
	" Prasannakumar	...	Metropolitan Institution.
	" Prasannakumar	...	Pogose School.
	" Rajmohan	...	Oriental Seminary.
	" Rannath	...	Beerbhoom School.
	" Srikumar	...	Kishnaghur Collegiate School.
	" Syamacharan	...	Ootterparah School.
	Mulhar Rao	...	Schore High School.
	Nag, Tinkari	...	Seebpore Aided School.
	Nandi, Mahendranath	...	Hooghly Collegiate School.
180	Nath, Biswambhar (II)	...	Delhi Zillah School.
	" Chandrakumar	...	General Assembly's Institution.
	Niogi, Avinashchandra	...	Hooghly Collegiate School.
	Pal, Bidhubhushan	...	Kishnaghur A. V. School.
	Paladhi, Haricharan	...	Ilkoba Mondly School.
	Palit, Isaacchandra	...	Bancoorah School.
	" Krishnadhan	...	Calcutta Training Academy.
	Pandit, Kusinath Thakur	...	Saugor High School.
	" Pirthanath	...	Canning College, Luckpore.
	Pereira, J. E. R.	...	Colombo Academy.
190	Phagunprasad	...	L. M. High School, Benares.
	Pitambar	...	Ajmere Collegiate School.
	Prasad, Lakshmi	...	Patna Collegiate School.
	Raghuvardás, Kaith	...	Christ Church School, Cawnpore.
	Ramchand Rao Devasker	...	Saugor High School.

Ramsevak	...	L. M. S. Institution, Mirzapore.
Ramsing	...	Umritsur Mission School.
Ráy, Benimádhav	...	Metropolitan Institution.
" Chandrakanta	...	Furzedpore School.
" Gaurchandra	...	Bhagulpore School.
200 " Haranchandra	...	Baraset School.
" Hemantkumar	...	Kishnaghur Collegiate School.
" Jadunath	...	Poorce School.
" Priyanath	...	Patna Collegiate School.
" Ramanáth	...	Howrah School.
" Syámacharan	...	Kuchlakol Rajgram School.
Rollo, A. D.	...	Bengal Academy.
Rooke, C. M. S.	...	Doveton College.
Rulliam	...	Lahore Collegiate School.
Saha, Batekrishna	...	Calcutta Free Church Institution.
210 " Kunjavihari	...	Santipore English School (old).
Sahay, Jagdam (I)	...	Patna Normal School.
" Ramesvar	...	Mozufferpore School.
" Sahyal, Nriityagopal	...	Bogra School.
" Tarinikanta	...	Serajgunge School.
Sarkar, Bhuvanchandra	...	Bhowanipore Union Academy.
" Krishnachandra	...	Hindu School.
Sen, Annadánuanda	...	Furzedpore School.
" Gopalchandra	...	Calcutta Free Church Institution.
" Hariprasanna	...	Mymensing School.
220 " Kedarnath	...	Calcutta Training Institution.
" Makhantal	...	Hooghly Collegiate School.
" Mathuranath	...	Balnsore School.
" Nandalal	...	Calcutta Free Church Institution.
" Purnachandra	...	Motehari School.
" Rajanikanta	...	L. M. S. Institution, Bhowanipore.
" Ramesvar	...	Teacher.
" Sirischandra	...	Bhowanipore Union Academy.
Sheikh, Abed-ul Rahman	...	Patna Normal School.
230 " Azizar Rahman	...	Gowhatty High School.
" Belait Hossain	...	Burdwan Moharaja's School.
" Hossain Baksh	...	Bhagulpore School.
Shewdarsan	...	Teacher.
Sil, Binadvihari	...	Oriental Seminary.
" Gossaindás	...	Chinsurah Free Church Institution.
Sing, Ator	...	Amritsar Mission School.
" Chhajju	...	Umballa Mission School.
" Gurdit	...	Umritsur Mission School.
" Jodh	...	Rawul Pindee Mission School.
" Sankar	...	Moradabad School.
240 " Shere	...	Umritsur Mission School.
" Zalim	...	Fyzabad High School.
Sinha, Chunilal	...	Midnapore L. M. School.
" Ravinandan	...	Queen's College, Benares.
Som, Sureschandra	...	Hare School.
" Srikrishna Appaji Pandha	...	Nagpore Free Church Institution.
Syud, Abdussalam	...	Doveton College.
247 Tukáranvishnu Gosávi	...	Nagpore Free Church Institution.

J. SUTCLIFFE,

Registrar.

CALCUTTA UNIVERSITY, }
The 27th December 1871. }

NOTICE.

THE following Packages landed from the undermentioned Ships are lying unclaimed in the Custom House. If the Goods are not cleared on or before the dates stated against each item, they will be sold, under Section 57 of Act VI. of 1863, for the realization of duty, wharfage, and other charges:—

Date of Sale.	Mark or Address of Packages.	Ships.
1872, Jan. 13th ...	10 Crates, T B C	... Indian Empire.
" 13th ...	2 Cases, [S]	... City of Madrid.
" 18th ...	1 Cask, [J S]	... Ditto.
" 18th ...	1 Package, Whitney Brothers & Co.	... Glenartney.
" 18th ...	1 Box, N N S S	... Ditto.
" 18th ...	1 Cask, G G, 71	... Hindostan.
" 18th ...	7 Bundles of Iron, no mark	... Gainsborough.
" 18th ...	1 Case Oil Painting, no mark	... Hindostan.
" 20th ...	2 Bars of Iron, no mark	... Sir H. Lawrence.
" 20th ...	1 Case, G. Morris, Esq., care of A. Rogers, Esq., Fancy Lane.	... Goleconda.

CALCUTTA CUSTOMS,
The 2nd January 1872.

J. A. CRAWFORD, Collector of Customs.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE

UNDER SECTION 69 OF ACT V. (B.C.) OF 1870.

THE following Packages landed at the Jetties from the undermentioned Ships have been removed to the Commissioners' Import Warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to Import Warehouse.	No., mark, and description.	Consigners.	Ships.
1871.			
Dec. 18th ...	9 Cases, [A. D. & Co.]	... Order	... Singapore.
" 18th ...	1 Case, [C. P. & Co.]	... "	... Ditto.
" 18th ...	1 Sample, [D] F C	... "	... Ditto.
" 18th ...	1 Sample, addressed	... D. Dutt, Nephew	... Ditto.
" 18th ...	3 Cases, F A	... Colvin, Cowie & Co.	... Ditto.
" 18th ...	1 Case, addressed	... C. A. Elliot, Esq.	... Ditto.
" 18th ...	1 Parcel, [G H] B B	... Order	... Ditto.
" 18th ...	3 Cases, [L B H]	... C. Lazarus & Co.	... Ditto.
" 18th ...	1 Parcel, [J T S C P H]	... Order	... Ditto.
" 18th ...	1 Case, K G	... "	... Ditto.
" 18th ...	1 Case, [K N D] S F	... "	... Ditto.
" 18th ...	1 Case, [P] B	... "	... Ditto.
" 18th ...	1 Sample, addressed	... Bahu R. Pyne	... Ditto.
" 18th ...	1 Case, S & M M	... Order	... Ditto.
" 18th ...	1 Cask, [T]	... Tukvar & Co.	... Ditto.
" 18th ...	32 Cases, G E	... Order	... Ditto.
" 21st ...	2 Packages, [36] A. B. & Co.	... "	... Star of Albion.
" 21st ...	3 Cases, addressed	... W. H. Alexander	... Ditto.
" 21st ...	1 Case, [13] B D J	... Order	... Ditto.
" 21st ...	20 Cases, E G	... "	... Ditto.
" 21st ...	149 Cases, [P. & Co.]	... "	... Ditto.
" 21st ...	50 Cases, [P G]	... "	... Ditto.
" 21st ...	1 Cask, [33] L C J	... "	... Ditto.
" 21st ...	6 Cases, [78] L C J	... "	... Ditto.
" 21st ...	1 Case, [29] L C J	... "	... Ditto.
" 21st ...	4 Cases, [M C C]	... Walsh, Lovett & Co.	... Ditto.
" 21st ...	4 Cases, [M S M L] A B	... Order	... Ditto.
" 21st ...	11 Crates, N C D	... "	... Ditto.
" 18th ...	1 Case, O E	... "	... City of Oxford.
" 18th ...	2 Cases, addressed	... Revd. J. Roberts	... Ditto.
" 22nd ...	2 Cases, B + D D	... Order	... Hereford.
" 22nd ...	9 Packages, J G B	... "	... Ditto.
" 22nd ...	1 Case, K P M C	... "	... Ditto.
" 22nd ...	3 Cases, N. H. & Co.	... "	... Ditto.
" 22nd ...	907 Cases Spelter, E D W	... "	... Ditto.
" 22nd ...	1,422 Cases of Spelter	... "	... Ditto.
" 22nd ...	5 Cases, S W D	... "	... Ditto.

CALCUTTA,
The 2nd January 1872.

W. D. BRUCE, Vice-Chairman.

(1052-1)

Notification.

UNDER the provisions of Section 54 of Act V. of 1870, the Commissioners for making improvements in the Port of Calcutta hereby declare that the following are the public Landing and Bathing Ghâts on the east bank of the River Hooghly, in the Town of Calcutta, between Aheerestollah Ghât on the North and Chandpaul Ghât on the South:—

Landing Ghâts.

Aheerestollah Ghât.
Nimtollah Ghât.
Prossono Coomar Tagore's Ghât.
Golab Ghât.
Nawab or Juggurnath Ghât.
Meerbahar Ghât.
Durmahutta Ghât.
Armenian Ghât.
Koilah Ghât.
Police Ghât.
Colvin's Ghât.
Chandpaul Ghât.

Bathing Ghâts.

Aheerestollah Ghât.
Manick Bose's Ghât.
Nimtollah Ghât.
Prossono Coomar Tagore's Ghât.
Nawab or Juggurnath Ghât.
Burra Bazar Ghât.
Mulick's Ghât.
New Ghât north of No. 1 Jetty.
Bankshall Ghât.

By order of the Commissioners,

W. D. BRUCE,

Vice-Chairman.

(1049—1)

List of remaining and unclaimed letters accumulated in the Calcutta Post Office during the week ending 30th December 1871.

Almatt, J. L.
Alexander, Mrs.
Anderson, R. T. S.
Almson, S.
Andre, J. E.
Banerjee, P. C.
Bonas, Major J.
Brown, Mrs. F. R.
Babiol, H.
Beletty, N.
Bidwell, R. B.
Becher, E. H.
Belthaser, J. M. T.
Clarkson, Mrs. E. O.
Campbell, S.
Campbell, E. G.
D'Anselme, Mrs. E. S.
Don, Mrs. J. D.
DeBarros, J. A.
Dyer, J.
Dondery, H.
David, Mrs. A.
Editor and Publisher,
"Calcutta Courier."
Elkins, D. A.
Fleming, T.
Ford, J.
Fauir Jemalooddeen.
Forbes, T. T.
Gale, M. H. L.
Groom, Major C.
Hay, Mrs.
Hughes, P.
Hutton, A.
Hutchinson, Dr. C. W.
Howard, Mrs. M.
Jones, Mrs. J. H. M.
Jhachio, Mrs. G. W.
Lopes, Mrs. J.
Lynch, Mrs. M. A.
Lall Behary Day & Co.
Miller, Mrs.
Missell, A.

Middleton, Mrs. E.
Mitchell, Mrs. A.
Moore, C. H.
Macdonald, Mrs.
Molinero, E.
Martindale, H.
McCheyne, R. & Co.
Maude, Lieut. E. (R.N.)
Nicholettis, A.
Nixon, P. N.
Norton, T.
Payne, Mrs.
Pereira, J.
Pemberton, J.
Poulson, M.
Pereira, Miss E.
Quill, Mrs. J.
Roberts, J. S.
Rowett, Mrs. J. Q.
Rowett, J. Q.
Rigby and Co.
Rooke, G. M. T.
Smith, Rev. W. O'B.
Sims, F.
Smalley, Lieut.-Colonel E.
Swift, J.
Seaton, A.
Shuts, J. M.
Saunter, R. P.
Sutherland, Dr.
Stacey, J.
Smythe, S. A. M.
Smith, A. A.
Thomas, Capt. F. H.
Thomas, W. C.
Thompson, Mrs. M.
Thomson, J. M.
Thomson, W.
White, J.
Wade, O.
Wellstead, Mrs.
Williams, W. G.
Wadehouse, Sir P.

W. H. MCGOWAN,
Post-Master.

CALCUTTA POST OFFICE,
The 2nd January 1872.

Postal Notice.

SEA AND OVERLAND MAILS.

For	Day of week	Date.	Per Steamer.
Madras, Ceylon, Penang, Singapore, Malacca, Hong-Kong, China and Japan.	6 P.M.	3rd Jan.	Sumatra.
Chittagong and Akyab ..	6 ..	3rd ..	Penang.
Rangoon, Moulmein, Pegu, Malacca, and Singapore.	6 ..	3rd ..	Oriental.
Gopaulpore, Bimlipatam, Vizagapatam, Cocanada, Madras, Negapatam, Galle, Colombo, Tuticorin, Alleppy, Cochin, Beypore, Calicut, Tellicherry, Cannanore, Mangalore, Carwar, and Bombay.	6 ..	8th ..	Barmah.

The next Overland Mail via Bombay will close on Friday, the 5th January 1872.

2. Book Post and Pattern Packets must be posted on the 4th.

R.B.—The letter box will close at 7 P.M. precisely, after which hour Overland letters fully prepaid and bearing extra postage stamp of two annas on each cover will be received up to 7.30 P.M., or bearing an extra postage stamp of four annas on each cover up to 8 P.M., and after 8 up to 9 P.M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

N.B.—No letters, newspapers, books or pattern packets, are sent to Aden, Suez or Europe, or places via Europe, by P&O. and General Company's Steamers from Calcutta; the route to such places being via Bombay.

W. H. MCGOWAN,

Post-Master.

CALCUTTA,

The 2nd January 1871.

Notice

Is hereby given that the undermentioned lots of waste lands, estimated to consist of about 334 acres 2 roods, and 24 poles, more or less, situated in Pergunnah Kalain, Mouzah Digabeer, Zillah Cachar, and bounded as shewn at the foot of this Notice, having been applied for under the "Rules for the sale of unassessed waste lands in the Lower Province of Bengal," will be put up to sale by auction to the highest bidder above the upset price of two rupees and eight annas per acre, on the 20th day of January 1872, at the office of the Deputy Commissioner of Cachar, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII. of 1863. The sale will be made in the manner and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII. of 1863:—

BOUNDARIES.

East—Lands of Pattah 27, belonging to Sabil Mahomed and others, Bhyrub Bari, Junamer Mooham and Khas lands.

West—Lands of Pattah 94, belonging to Asu Myan and others, and Khas lands of Mouzah Bhoirubpore.

North—Khas lands and Panchpir Mukam.

South—Settled lands of Mr. Davidson in Pattah No. 39.

O. G. R. McWILLIAM,

Offg. Deputy Commissioner.

CACHAR DEPT. COMM'R.'S OFFICE,
The 14th October 1871.

CURRENCY NOTES.

The following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4398	A 47836	100	Puncheowrie Shah.
	" 99050	100	
	" 99875	100	
	" 99875	100	
4400	A 22252	100	A. Butke.
	" 30295	100	
	" 32599	100	
	" 32666	100	
	" 32350	100	
	" 23058	100	
	" 29944	100	
	" 28744	100	
	" 10301	100	
	" 36184	100	
	" 36185	100	
	" 32463	100	
	" 00892	100	Ranjeo Doss.
4402	A 32406	100	
4403	A 16311	10	H. Bassett.
	" 01417	10	
	" 82599	10	
	" 63815	10	
	" 49604	10	
	" 43086	10	
	" 89093	10	
	" 89740	10	
	" 57581	10	
	" 59611	10	
	" 08204	10	
	" 08743	10	
	" 15661	10	Sub-Condtr. J. Beatty.
4404	A 50571	50	
4406	A 46208	100	Udayto Kalans.
4408	A 35619	100	The Manager, Beer-
			bhoon Coal Co.
4416	A 17790	100	T. Malcolm.

Notes partially lost or destroyed.

4395	A 56408	100	Messrs. Cooke and Kelvey.
4396	A 98643	100	Bairagi Naik.
4397	A 91690	10	Gobindehunder Sen.
4399	A 42295	10	J. Wright.
	" 36154	20	
4401	A 78912	10	Girdhary Lall.
4409	A 20019	10	Sreenauth Bose.
4410	A 02089	20	H. Woodrow.
	" 10318	20	
4411	A 64131	10	Womachundra Moorkerjee.
4413	A 47070	10	Mohendrololl Dutt.
4414	A 27625	100	Sambhochunder Mitter.
	" 17202	100	
	" 61543	500	

Wrongly joined.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
4407	A 13106	20	Messrs. Burjorgee Fram-
	" 13110		
4412	A 32008	10	Sectnl Prosad, Khurg
	" 61953		
	A 45208	10	Prosad.
	A 92750	10	Berashur Mitter.
4415	A 71810		
	" 71809	10	

L. BERKELEY,

Asst. Commr. of Paper Currency.

PAPER CURRENCY DEPARTMENT,

The 26th December 1871.

Nudda Rivers.

Report showing the least depth in the present navigable channels for the week ending Friday, 23rd December 1871.

NAMES OF RIVERS.	Least depth of Water.	REMARKS.
MATABANGAH.	Ft. In.	
On the Entrance Shoal ...	1 6	
Thence to Hat Bonleah, 41 miles ...	1 9	
Hat Bonleah to Aliakdeah ...	1 6	
Aliakdeah to Kissengunge, 38 miles ...	1 9	
Kissengunge to Hooghly River, 34 miles ...	2 0	
DIJACHUTTEE.		
Entrance ...	7 0	
Thence to Jungipore, 9 miles ...	4 6	
Jungipore to Berhampore, 47 miles ...	4 6	
Berhampore to Cutwa, 56 miles ...	3 6	
Cutwa to Nudda, 46 miles ...	4 0	

Height on gauge at Berhampore on the 31st December 1871, 6 feet 11 inches.

T. H. WICKES, C.E.,

Exc. Engr., Nudda (Local) Rivers Division.

BERHAMPORE,

The 1st January 1872.

Miscellaneous Advertisements.

Notice.

The annual Chutia Fair will be held at Chutis, near Ranchi, Chota Nagpore, commencing on Sunday, the 25th February 1872, corresponding with the 1st of Phulgun 1279 Fuzlee, and continuing for fifteen succeeding days.

E. T. DALTON,

Commr. of Chota Nagpore.

CAMP PURULIA,

The 25th November 1871.

Notice.

The annual Rungpore Fair will be held on the usual ground close to the Jail on the 1st February 1872, owing to the Fallacotta Fair which is to take place in January 1872. Articles sold are live-stock and manufactures of every description.

K. D. GHOSH,
Rungpore, Offg. Civil Surgeon.
The 29th December 1871.

In the Court of the Judge of the District of Bhagulpore.**NOTICE.**

UNDER SECTION 250, INDIAN SUCCESSION ACT, 1865.
No. 563 of 1871.

In the matter of the Estate of John Fitzpatrick, Esquire, deceased.

Whereas an application under the Indian Succession Act, 1865, for Probate of the Will and Codicil, dated respectively the 27th day of September 1870 and 12th day of September 1871, of John Fitzpatrick, Esquire, deceased, late of Bhagulpore, has been made by Walter Beatson Pemberton, Esquire, of Tishoot, and whereas Monday, the 22nd January 1872, has been fixed for the hearing of this case, notice is hereby given that any person having any interest in the administration of the estate of the said deceased may, if he desire, appear in this Court on the said 22nd day of January 1872, and show cause why the application of the said W. B. Pemberton should not be granted.

Given under my hand and seal of this Court.

H. MADDOCKS,
Judge.

BHAGULPORE DISTRICT COURT,
The 23rd December 1871. (1010—3)

Notice.

At the close of the business to be brought forward at the Quarterly Meeting of the Justices of the Peace for the Town of Calcutta, to be held at the Town Hall on the 15th January 1872, a Special Meeting will be held for the following purposes:—

1. The Chairman to apply, under Section 15 of Act VI. of 1863 (B.C.), for twenty months' leave of absence on medical certificate, from 1st March next, or from such date as he may avail himself of it, subject to the sanction of the Lieutenant-Governor of Bengal.

2. To consider an application from Mr. R. Turnbull, Secretary to the Justices of the Peace, for eighteen months' leave of absence on medical certificate, under Section 15 of Act VI. of 1863 (B.C.)

R. TURNBULL,
(1050—1) Secy. to the Justices of the Peace.

Notice.

MR. EDWARD CLARKS is this day admitted a Partner in our Firm.

J. H. FERGUSSON AND Co.
CALCUTTA,
The 1st January 1872. (1045—1)

Bank of Bengal.

Notice is hereby given that the Transfer Books of the Bank will be closed from the 2nd to the 15th January 1872, both days inclusive.

By order of the Directors,

GEO. DICKSON,
Secretary and Treasurer.

CALCUTTA,
The 29th December 1871. (1031—1)

Re-Estate of the Hon'ble P. C. Tagore.**NOTICE**

Is hereby given that the undersigned has been appointed as one of the Trustees to the estate of the late Hon'ble P. C. Tagore, esq., by the High Court of Judicature at Fort William in Bengal, on the 15th day of May 1871, in the place and stead of Raja Jotendromohun Tagore, Bahadur, (who has resigned to act as a Trustee), and that arrangements have been made and agreed upon between the Co-Trustees that all cheques, vouchers, receipts, contracts, deeds, documents, and zemindary affairs, shall be signed and managed by all the Co-Trustees to the above estate from the 1st day of January 1872.

BRUJENDRA BAUSGUN CHATTERJEE,
Trustee.

CALCUTTA,
The 30th December 1871. (1047—2)

বিজ্ঞাপন।

অনারবল ও প্রসন্নকুমার ঠাকুরের ফেটে।

সর্বসাধারণের গোচরার্থে লিখিত হইতেছে যে, ফেটে উল্লিখিত দু'জনের অধীনস্থ বাঙ্গালী প্রদেশের হাই কোর্টের (১৮৭১ সালের ২২ই মে তারিখের) আদেশানুসারে অনারবল ও প্রসন্নকুমার ঠাকুর সি, এস, আই, মহাশয়ের সমুদয় বিষয়ের তত্ত্বাবধায়ক রাজা যতীন্দ্রনাথ ঠাকুর বাহাদুর ট্রাক্টর কণ্ঠ পরিভাষ্য করিতে, নিম্ন স্বাক্ষরকারী সেই পক্ষে নিযুক্ত হইরাছেন। ইনি আগামি ১৮৭২ সালের ১লা জানুয়ারি তারিখ হইতে উক্ত ফেটে সম্বন্ধীয় সমুদয় কাগজের তত্ত্বাবধান হেতু জমিদারী সম্পর্কীয় এবং চেল, বাড়ির, রসিদ, কন্ট্রাক্ট ডিড, ডকুমেন্ট প্রভৃতি কাগজাদিতে অন্যান্য সহকারী ট্রাক্টরদের সহিত মিলিত হইয়া স্বাক্ষর করিবেন।

ত্রিভূত ভূজেন্দ্রকুমার চট্টোপাধ্যায়।

১৮৭১ সাল ৩০৪ ডিসেম্বর।

Victoria Tea Company, "Limited."

Notice is hereby given that the eleventh ordinary general meeting of shareholders will be held at the registered office of the Company, No. 104, Clive Street, on Monday, the 29th day of January, at 12 o'clock noon, for the purpose of receiving the Directors' report, passing the accounts, and transacting such other business as may be brought before the meeting.

BORRADAILE, SCHILLER AND Co.,
(1048—f. n.) Secretaries.

**Statement of the Affairs of the Bank of Bengal for the Week ending
26th December 1871.**

LIABILITIES.			ASSETS.		
	Rs.	As. P.		Rs.	As. P.
Proprietors' Capital, paid-up	2,20,00,000	0 0	Government Securities	1,03,47,835	8 0
Reserve Fund	15,41,584	7 0	Loans on Government Securities at Head Office and Branches	1,10,94,895	4 7
General Treasury Balance at Head Office, Rs.	3,43,63,173	12 2	Accounts of Credit on Government Securities at Head Office and Branches	1,60,76,116	8 2
General Treasury Balance at Branches, Rs.	1,68,42,054	4 9	Mercantile Bills discounted at Head Office and Branches	1,65,27,610	13 4
Other Deposits at Head Office and Branches	2,00,46,914	5 8	Dead Stock	12,05,373	13 1
Bank Post Bills, &c.	7,91,361	5 6	Stamps	12,479	0 0
Randies	10,43,758	9 6	Balances with other Banks	4,38,055	15 4
			Sundries	40,276	16 0
				5,77,52,372	5 0
			Cash and Currency Notes at Head Office, &c.	1,16,61,348	5 2
			Cash and Currency Notes at Branches, Rs.	2,63,16,319	8 11
				3,79,77,667	8 1
Ra.	9,67,10,038	13 7	Ra.	9,67,30,039	13 7

BANK OF BENGAL,
Calcutta, 26th December 1871.

J. GORDON,
Chief Accountant & Deputy Secretary.

By order of the Directors,
GEO. DICKSON,
Secretary and Treasurer.
(1044—1)

TO BE PEREMPTORILY SOLD, pursuant to the decree of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in Suit No. 234 of one thousand eight hundred and seventy, wherein Narain Dye Bibee of Mullick Street, Barra Bazar, in the Town of Calcutta, Hindoo widow, is Plaintiff, and Monmothonaath Day of Noyan Chand Dutt Street, in Simlah, in Calcutta aforesaid, Zemindar, is Defendant, dated the eighteenth day of July one thousand eight hundred and seventy, by the Registrar of the said Court, at the Town Hall on Saturday, the 8th day of January 1872, at the hour of two o'clock in the afternoon, the following properties, that is to say:—

All that upper-roomed brick-built messuage, tenement, or dwelling-house, No. 231, Chitpore Road, and the piece or parcel of land on part whereof the same is erected and built, containing by estimation 1 biggah 3 cottahs 4 chittaks, and 24 square feet, be the same a little more or less, situate, lying, and being at Chitpore Road, Baniatollah, Mouzah Sootanooty, in the Town of Calcutta, and bounded on the North by Baniatollah Street, on the South by a public drain, on the East by Chitpore Road, and on the West by the house and premises of Ramkissen Kuloo.

Also that the upper-roomed brick-built messuage, tenement, or dwelling-house, No. 232-2, Chitpore Road, with the piece or parcel of land or ground on part whereof the same is erected and built, containing by estimation 5 cottahs 8 chittaks and 40 feet, a little more or less, situate at Chitpore Road, in Mouzah Sootanooty, in Calcutta aforesaid, and bounded on the North by a public drain; on the South partly by the land belonging to the estate of Promothonaath Day, deceased, partly by land belonging to Hurry Mitter, and partly by land belonging to Purran Mudduck; on the East by the tenanted house belonging to Ramnarain Mookerjee; and on the West by the garden land of Hullothur Paul.

For further particulars apply at the office of Messieurs Judge and Gangooly, Solicitors for the Plaintiff, No. 3, Hastings Street, Calcutta.

R. BELCHAMBERS,
CALCUTTA HIGH COURT, Registrar.
ORIGINAL JURISDICTION, REGISTRAR'S OFFICE,
The 18th December 1871. (1043—1)

Calcutta Landing and Shipping Company, "Limited."

Notice.

AN Extraordinary General Meeting of Shareholders of the above Company will be held at the Company's Office, No. 2, Hare Street, on Thursday, February 1st, 1872, at noon, for the purpose of altering clause No. 21 of the Articles of Association, to enable two Directors in lieu of three to form a quorum.

By order,

GEORGE LOWEN,
Manager.

CALCUTTA,
The 29th December 1871.

(1053—4)

Notice

Is hereby given that the partnership hitherto subsisting between us and Mr. Joseph Moody, under the style of Jessop and Co., has been determined as from this day, and that we, the undersigned, will continue to carry on the business of engineers, brass foundry, and contractors together, under the same style. All debts due from and to the old firm will be paid and received by us.

JAMES GILBERT,
ALFRED HARGRAVES GOWENLOCK.

93, OLIVE STREET, CALCUTTA,
The 30th December 1871. (1046—1)

**SELECTIONS FROM UNPUBLISHED
RECORDS OF GOVERNMENT**

FOR THE YEARS

1748 to 1767 inclusive.

RELATING MAINLY TO THE SOCIAL CONDI-
TION OF BENGAL.

With a Map of Calcutta in 1784.

BY THE REV. J. LONG,

Member of the Government Record Commission.

CALCUTTA:

OFFICE OF SUPRNT., GOVERNMENT PRINTING,
8, HASTINGS STREET.

Central Provinces Gazetteer.

Edition of 1870 in one Vol.

A LIMITED number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per vol., exclusive of postage charge. Apply to

MESSRS. THACKER, VINNING, Bombay,
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or to Supdt., Chief Commr.'s Office, Nagpur.

Just Published.

Bengal Official Army List.

Corrected up to 1st October 1871.

THE Official Quarterly Army List of H. M.'s Forces in Bengal, to which is added a non-official Supplement, containing the latest corrected Civil List, &c. &c. Price Rs. 5, and 8 annas extra for packing and postage.

Calcutta: Office of Supdt. of Government Printing,
No. 8, Hastings Street.

WASTE LAND RULES.

Being Chap. XXVI. of the Rules of the Board of Revenue

Price, 4 annas. Packing and postage charges, 2 annas extra.

Calcutta: Office of Supdt. of Government Printing,
No. 8, Hastings Street.

SELECTIONS FROM CALCUTTA GAZETTES.

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for packing and postage.

Selections from Calcutta Gazettes

OF THE YEARS

1816 to 1823 inclusive.

SHOWING THE POLITICAL AND SOCIAL CONDITION
OF THE ENGLISH IN INDIA UPWARDS OF

FIFTY YEARS AGO.

By HUGH DAVID SANDEMAN, C.S.,

Accountant-General, Bengal, and Member of the Record
Commission.

Volume I, 3 Rs., and Volumes II, III, and IV., at
Rs. 5 each, are still available.

OFFICE OF SUPDT. GOVERNMENT PRINTING,

8, HASTINGS STREET, CALCUTTA.

The 30th October 1871.



APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, JANUARY 3, 1872.

ADVERTISEMENTS OF SALE.

NOTICE is hereby given that the undermentioned plots of Class B lands no longer required by the East Indian Railway Company, situated in the District of Beerbhoom, will be put up to sale, at the Beerbhoom Collectorate, on Thursday, the 12th of January 1872, corresponding with 29th Pous 1278.

The purchasers of these plots will be subject to the following conditions :—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the Estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plots will be sold revenue free to the highest bidders above the upset price.

Number of Statement of Government Estates.	Number on the District Roll.	Names of Estates and Pargunnahs.	Approximate area in acres.	Upset price.
497	141	Ram Chandrapore, Pargunnah A. Nagar	A. R. P. 5 3 16 0 1 51 1 0 11 1 0 33	Rs. As. P. 221 0 0 01 0 0 8 0 0 0 0 0

BEERBHOOM COLLECTORATE,
The 1st August 1871.

(Sd.) T. T. ALLEN, Offg. Collector.

THE CALCUTTA GAZETTE, JANUARY 8, 1872.

NOTICE is hereby given that the undermentioned plots of Class C lands no longer required by the East Indian Railway Company, situated in the District of Monghyr, will be put up to sale, at the Monghyr Collectorate, on Monday, the 8th of January 1872, corresponding with 18th Pous, 1279 F.S.

2. The purchasers of these plots will be subject to the following conditions:—

1st.—If the amount of purchase money do not exceed Rs. 100, the whole amount to be paid down at once.

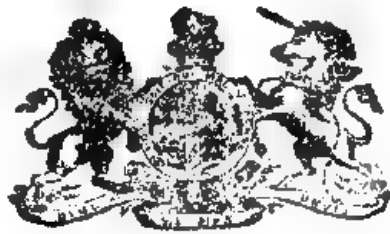
2nd.—If the amount of purchase money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the Estate to be again put up for sale, at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

3rd.—The plots will be sold revenue free to the highest bidders above the upset price.

Number in Statement of Government Estates.	Number on the District Roll.	Names of Estates and Pargannas.	Area in acres.	Upset price.
			A. R. P.	Rs. As. P.
107	4366	Plots of "C" lands in Keshubpore	12 3 17	916 0 0
.....	.....	Ditto ditto in Sumaraspore	0 1 32	
.....	.....	Ditto ditto in Umerpore	0 2 15	
.....	.....	Pargannah Rajrah, relinquished by the Railway Company.		
		Total	13 3 24	916 0 0

COLLECTOR'S OFFICE, DISTRICT MONGHYR,
The 9th November 1871.

(Sd.) G. N. BARLOW, Collector.



APPENDIX (No. II.) TO
The Calcutta Gazette.

WEDNESDAY, JANUARY 3, 1872.

LAND SALE NOTICES.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned Estates, in the District of Nuddea, will be put up to public and unreserved sale, at the Collector's Office of that District, on Friday, the 2nd day of February 1872, corresponding with 20th Mugh 1273 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of September 1871:—

No. 17.—Dehi Alpha, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 4,016-2-2½ and Police Rs. 44-14-8. This mehal will be sold for recovery of Rs. 123-3-3 on account of arrears of Government revenue.

No. 24.—Bansberia, Pergunnah Shaojial; recorded proprietor, Madhupanunda Moitra; sudder jumma Rs. 616-9-11. This mehal will be sold for recovery of Rs. 213-3-8 on account of arrears of Government revenue.

No. 117.—Dehi Chandi, Pergunnah Matiaree; recorded proprietors, Mr. John Cochrane, Assignee, and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 5,123-1-4 and Police Rs. 64-0-8. This mehal will be sold for recovery of Rs. 75-1-1 on account of arrears of Government revenue.

No. 243.—Dehi Hatichala, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 1,807-8-10 and Police Rs. 21-6-8. This mehal will be sold for recovery of Rs. 69-2-2 on account of arrears of Government revenue.

No. 258-1.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Debnath Roy Chowdhry; sudder jumma Rs. 740-10-5 and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 280-12-3 on account of arrears of Government revenue, viz. Revenue Rs. 282-9-1 and Police Rs. 4-3-2.

No. 258-3.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Parbutinath Rai Chowdhry; sudder jumma Rs. 740-10-5 and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 283-0-2 on account of arrears of Government revenue, viz. Revenue Rs. 283-13 and Police Rs. 4-8-2.

No. 258-4.—Kismut Joypore, Pergunnah Joypore; recorded proprietor, Jadupendranath Rai Chowdhry; sudder jumma Rs. 740-10-5 and Police Rs. 8-6-4. This mehal will be sold for recovery of Rs. 283-0-2 on account of arrears of Government revenue, viz. Revenue Rs. 283-13 and Police Rs. 4-8-2.

No. 271.—Dehi Nakseparrah, Pergunnah Bagwan; recorded proprietors, Shantiram Roy and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 3,829-3 and Police Rs. 41-15-9. This mehal will be sold for recovery of Rs. 214-7-6 on account of arrears of Government revenue.

No. 438.—Taraf Ranaghat, Chakla Sreenagur; recorded proprietors, Tssur Chunder Pal Chowdhry and others; sudder jumma Rs. 1,350-14-3 and Police Rs. 15-10-3. This mehal will be sold for recovery of Rs. 32-12 on account of arrears of Government revenue.

No. 477.—Taraf Shampore, Pergunnah Rajpore; recorded proprietors, Kala Chand Chukravarti and others; sudder jumma, exclusive of that for which separate accounts have been opened, Rs. 553-8. This mehal will be sold for recovery of Rs. 21-0-8 on account of arrears of Government revenue.

No. 3230.—Pucka Khoyerpore, Pergunnah Mahamed Shahi; recorded proprietors, Joyendronarain Rai Chowdhry and others; sudder jumma Rs. 6,849-9-7. This mehal will be sold for recovery of Rs. 461-6-5 on account of arrears of Government revenue.

Nuddea Collector's Office.

The 26th December 1871.

C. C. STAVENS, Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned Estates, in the district of Burdwan, will be put up to public and unreserved sale, at the Collector's Office of that district, on the 9th day of January 1872, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of September 1871:—

Number in the next coll.	Class.	Names of Mohals and Pergunnahs.	Proprietors.	Government Revenue.	Remarks.
128	1st Class	Shoomund-haguroo, Pergunnah Satsbuka.	Robinnanowee Behi and Kiyas Chandro Day Chowdhury.	Rs. 45 P. 2,710 8.11	These Estates are to be sold for arrears of Government revenue only, to follow on the 28th September 1871.
129	Ditto	Saktyapoor, Pergunnah Palisree.	Guluck Gohunda and Harroo Mahan, Khetter Paul, Radhulal, and Gopal Krishna Mookerjee, and Sakheemoney Debba and Atawar Rohoman, and Shok Abbeel, Srimutty Khudura Behi, and Talya Behi, and Fatema Behi mother and guardian to minors Syud Mahomed Miscoor, Syud Mahomed Taha, and Syudautty Rameemounissa Behi and Syud Behi.	2,408 10 3 455 8 8	
		Chakravart land appertaining to the above Mohal.			

T. D. BRIGTON, *Covd. Depy. Collr., for Collector.*

NOTICE is hereby given, under Section 6, Act XI. of 1859, that the undermentioned estate, in the district of Jessore, will be put up to public and unreserved sale, at the Collector's Office of that district, on Monday, the 23rd January 1872, corresponding with 11th Magh 1278 B.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1871:—

Class I.—Permanently-settled Estate.

No. 6081.—Chuck Alladipore, Pergunnah Moloys, Talook Chandercant Roy; sudder jumma Rs. 626-7-3. To be sold for recovery of Rs. 389-11 on account of Government revenue.

JESSORE COLLECTORATE,

The 9th December 1871.

C. C. QUIX, *Offg. Collector.*



The Calcutta Gazette.

WEDNESDAY, JANUARY 10, 1872.

REGISTERED
No. 50.

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Government of Bengal.

LEGISLATIVE DEPARTMENT.

Leave to introduce the following Bill in the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations having been obtained on the 8th December 1871, the Bill is by order of the President hereby published for general information:—

THE BENGAL MUNICIPALITIES BILL, 1872.

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A Bill to amend and consolidate the law relating to Municipalities.

WHEREAS it is expedient to amend and consolidate the law relating to Municipalities within the territories subject to the

Preamble.
government of the Lieutenant-Governor of Bengal, and to make better provision for the self-government of towns and places within the said territories, for the maintenance of police, for the conservancy and improvement of such towns and places, for the diffusion of education therein, and for other objects of utility calculated to promote the health, comfort, or convenience of the inhabitants of the said towns; It is enacted as follows:—

Short title.
1. This Act may be cited as the "Bengal Municipalities Act, 1872."

PART I.—PRELIMINARY.

Divisions of Act.
2. This Act shall be divided into thirteen several heads or parts:—

the first relating to preliminary matters;
the second relating to municipal authorities;
the third relating to municipal taxation;
the fourth relating to the mode of recovery of municipal taxes;
the fifth relating to the municipal fund and its application.
the sixth relating to the registration of births and deaths;
the seventh relating to the municipal police;
the eighth relating to the intervention by Government in municipal affairs.
the ninth relating to various municipal regulations for conservancy and otherwise;
the tenth relating to municipal markets;
the eleventh relating to the jurisdiction of Commissioners in municipal and other cases;
the twelfth relating to third class municipalities;
the thirteenth relating to miscellaneous matters.

Context.
3. The following words and expressions in this Act shall have the several meanings hereby assigned to them, except where a different intention shall appear from the context, (that is to say)—

"Magistrate of the district" means the chief officer charged with the executive administration of a district in criminal matters by whatsoever designation such officer is called.

"Magistrate" means the officer exercising all or any of the powers of a Magistrate, and charged with the immediate executive administration in criminal matters in any sub-division of a district, within which any place to which this Act may be extended may be situated, by whatsoever designation such officer is called. In respect to any such place which is not situated within a sub-division of a district, the powers by this Act conferred on the Magistrate may be exercised by the Magistrate of the district or by a Joint-Magistrate.

"Sub-divisional officer" means the officer in executive charge of a sub-divisional district.

"Municipality" means any place to which this Act or part thereof shall have been extended. A Municipality created under this Act shall be distinguished as a first class Municipality, or as a second class Municipality, in manner as in the next succeeding section is provided. Any place to which Part XII of this Act shall have been extended shall be deemed to be a third class Municipality.

"The Commissioners" means the persons appointed or elected by the rate-payers to conduct the affairs of any Municipality under this Act, and shall include ex-officio Commissioners under this Act.

"House" includes any hut, shop, or warehouse.

"Place" includes any town, village, hamlet, suburb, bazaar, station, or tract of country.

"Land" includes fields, plantations, and gardens.

"Bazaar" includes any place of trade where there is a collection of shops or warehouses, and any place

where a market is held.

"Road" means any road, street, square, court, alley or passage, whether a thoroughfare or not, over

which the public have a right of way, together with such land (not being private property) whether covered or not by any pavement, verandah, or other erection or structure, as may be between the roadway and the main wall of any house or houses adjacent thereto; and also the roadway over any public bridge or causeway within the place; and the expression "in or near any road" designates any site within the place. Provided that nothing in this section shall be taken to interfere with any easement enjoyed by any person in respect of such land at the date of the passing of this Act.

"Owner" means the person for the time being receiving the rent of the land or premises, whether paid in money or in kind, or in charge of the thing in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive the rent if such land or premises were let to a tenant. Provided that no person receiving the rent of land or premises as agent for another person shall be liable to make any outlay by this Act required to be made by the owner of such land or premises in excess of the amount of the funds, or of the value of the produce belonging to the owner which he may have in his possession; nor shall he be subject to any penalty if he can prove that he has made the outlay required to the extent of such funds.

"Official year" means the year beginning on the first day of April, or such other date as may hereafter be fixed by the Lieutenant-Governor of Bengal by notification in the *Calcutta Gazette*.

4. All the provisions of this Act, except those contained in Part XII, shall have effect in any place not being within the limits of the town of Calcutta and of the southern portion of Hastings, as defined by Act V of 1868 (passed by the Lieutenant-Governor of Bengal in Council), to which the Lieutenant-Governor of Bengal may extend the same, and from such date as may by him be specified.

by notification in the *Calcutta Gazette*. Provided that every such notification shall specify such provisions of Parts IX and X of this Act as are thereby extended to such place, and all provisions contained in the two last mentioned parts as are not specially mentioned in the said notification shall be deemed to be of no force or effect whatever in the place to which such notification applies. From and after the date mentioned in the said notification such place shall be deemed and taken to be created a Municipality for the purposes of this Act; and it shall be lawful for the Lieutenant-Governor to define the limits of such Municipality, and from time to time to alter or amend such definition, and the Lieutenant-Governor shall declare at the time of extending the said Act to such place, whether the same shall, for the purposes of this Act, be a first class or a second class Municipality, and may at any time thereafter by notification alter the class. The Lieutenant-Governor may further, from time to time, by notification in the *Calcutta Gazette*, declare to be united for the purposes of this Act, any number of towns or villages or parts thereof; provided that no portion of this Act shall be extended to any village inhabited by persons more than one-half of whom may be employed in agriculture only, or dependent for support on lands so employed, or habitually exercising trades and occupations only for the use of persons so employed, except the provisions of Parts XII and XIII of this Act. All the provisions of Parts XII and XIII of this Act shall have effect in any place to which the same may be extended by the Lieutenant-Governor or by any officer empowered in that regard under Section 202 of this Act.

5. From and after the creation of any Municipality under the provisions of the next preceding section, the provisions of the Acts named in Schedule (A) hereto annexed shall cease to have effect therein, except as to any assessment made, or as to any act done, or as to any liability incurred, or as to any money due, or as to any proceedings theretofore commenced. Provided that the repeal by this Act of any enactment shall not affect any Act in which such enactment has been applied or referred to. And all references made to any of the Acts named in the said schedule in subsequent Acts, orders or contracts, shall be read, so far as the context will allow, as if made to this Act.

6. All lands, buildings, works, and hereditaments, utensils, materials, books, plans, maps, papers, effects, securities, and monies whether derived under the Acts mentioned in Schedule (A) appended to this Act, and other property, movable and immovable, of what nature or kind soever, and all interest therein, whether vested, contingent, or in remainder which shall, on the date on which this Act shall take effect in such town, be vested in, or held in trust for, the Commissioners or Committee appointed under any of the said Acts, who shall hereafter in this Act be designated the late Commissioners, or which would have been vested in, or held in trust for, such Commissioners but for the passing of this Act; and all such estate and interest of and in the same respectively as shall then be, or would have been in, or in trust for, the said late Commissioners or any of them, with all rights of way and other rights

and easements now used and enjoyed by the said Commissioners shall, on and from the date when this Act comes into operation in such town, be vested in the Commissioners under this Act and their successors; and all persons who shall then owe any money to the late Commissioners, or to any person on their behalf, shall pay the same to the Commissioners under this Act, or as they shall direct: and all monies which shall be then due, and owing by, or recoverable from, the late Commissioners, shall be paid by, or be recoverable from, the Commissioners; and all contracts, agreements, mortgages, bonds, covenants, and securities made or entered into before this Act comes into operation to, with, or in favor of, or by, or for, the said late Commissioners, or any of them, or any person on behalf of such late Commissioners; and all rights of action and suit arising out of contract or otherwise—shall take effect, and may be proceeded on and enforced, as far as circumstances will admit, in favor of, by, against, and with reference to the Commissioners under this Act in such manner as the same would have taken effect, and might have been proceeded on and enforced in favor of, by, against, and with reference to the said late Commissioners, or any of them, if this Act had not been passed.

7. No action, suit, prosecution, or other proceeding whatsoever, commenced or carried on either by or against the late Commissioners previously to the coming into operation of this Act, shall abate, or be discontinued, or prejudicially affected by this Act, but shall continue and take effect both in favor of and against the Commissioners, in the same manner in all respects as the same would have continued and taken effect in relation to the late Commissioners, or any of them, if this Act had not been passed: and all decrees and orders made, and all fines and penalties imposed and incurred, respectively, previously to the coming into operation of this Act, shall and may be enforced, levied, recovered, and proceeded for, and all administrative proceedings commenced previously to the coming into operation of this Act shall and may be continued, proceeded with, and completed in such or the like manner as if this Act had not been passed, the Commissioners under this Act being, in reference to the matters aforesaid, in all respects substituted for the late Commissioners.

PART II.—MUNICIPAL AUTHORITIES.

Chapter 1.

Municipal Commissioners.

8. In any Municipality created under Part I of this Act, the Lieutenant-Governor shall, if the same shall have been declared by him to be a first class Municipality, and the said Lieutenant-Governor or any officer whom the Lieutenant-Governor may authorize in that behalf shall, if the same shall have been declared by the said Lieutenant-Governor to be a second class Municipality, from time to time appoint or cause to be elected, in manner as hereinafter provided, not more than seven and not less than three persons to be Commissioners for carrying out in such Municipality the purposes of this Act.

9. No person shall be appointed a Commissioner or a Member of a Ward Committee under this Act in any Municipality, who does not either reside or hold land or buildings therein or within five miles from any part of the limits thereof: provided also that when the mode of municipal taxation to be adopted therein shall have once been determined, no person shall be appointed therein a Commissioner or member of a Ward Committee who does not pay municipal taxes to the Commissioners thereof. Subject to the provisions of Section 12 every person so appointed shall continue in office three years, or until his successor shall have been appointed, and shall be eligible for re-appointment. The Lieutenant-Governor may from time to time accept the resignation of any such Commissioners or Commissioner, or may remove any such Commissioners or Commissioner for misconduct or neglect of duty, add to their number, and fill up vacancies occurring among them.

10. In addition to the Commissioners to be appointed or elected as aforesaid, the Magistrate of a district and the Magistrate in charge of a sub-division of a district, shall be ex-officio Commissioners of every Municipality situated within their respective jurisdictions, and it shall further be competent to the Lieutenant-Governor to appoint as a Commissioner of any such Municipality any officer in the service of Government holding a salaried office in the district in which the same is situate: provided that not more than one-third of the whole number of Commissioners shall be persons holding salaried offices in the service of Government, unless such persons be elected to be Commissioners under any of the provisions in this Act contained.

11. If at any time it shall appear to the Lieutenant-Governor of Bengal to be advisable that a certain number of the Commissioners of any Municipality shall be elected by the rate-payers, it shall be competent to the said Lieutenant-Governor to take measures for the election of such Commissioners by the rate-payers, subject to such rules in regard to qualification, election, and discharge as he may think fit. Subject to the provisions of Section 12 the persons so elected shall continue in office for the term of three years, or until their successors have been elected, and shall be eligible for re-election. The Lieutenant-Governor may from time to time accept the resignation of any of the Commissioners so elected, or may remove any of such Commissioners for misconduct or neglect of duty, and may provide for filling up vacancies by election.

12. When Municipal Commissioners or any Ward Committee shall be for the first time appointed or elected in any Municipality, such number of the members thereof as the Commissioner of the Division may determine, and being not more than one-third of the whole, shall retire at the end of one year, and another equal number at the end of two years, and the rest at the end of three years, to be computed from the first day of the official year next following the date of the appointment or election of such Commissioners or Committee. The members who shall retire at the end of the first and

second years respectively shall be decided by lot. But the ex-officio members appointed under Section 10 of this Act shall not be liable to retirement under this Section. Any person appointed or elected to a vacancy caused by the withdrawal, or removal, or death of another member shall fill such vacancy for the unexpired remainder of the term for which the outgoing member may have been elected or appointed. The Chairman shall keep a roll in which the names of the Commissioners shall be entered in order of seniority according to the dates of their appointment or election. In case of two or more Commissioners being appointed or elected on the same day, the Chairman shall decide the order of seniority between them.

13. The Magistrate of a district, or the Magistrate in charge of a sub-division, if delegated by the Magistrate for the purpose, shall be ex-officio Chairman of the Commissioners for any Municipality situate within the district or sub-division under his charge. The Commissioners shall elect their own Vice-Chairman, who shall hold office for one year from the date of his election, and who shall be eligible for re-election at the end of such year.

14. The Commissioners shall have and use a common seal, and shall have their names engraved thereon in legible characters in the English language, and also in the vernacular language of the district. All contracts entered into in respect of any sum exceeding twenty rupees shall be in writing, and shall be sealed with the common seal of the Commissioners, and on their behalf, in the presence of at least two of the Commissioners, one of whom shall be the Chairman, or in the absence of the Chairman, the Vice-Chairman, who shall certify the same by affixing their signatures as witnesses at the foot of the instruments. All such contracts shall be varied or discharged in a similar manner.

15. The Commissioners shall sue and be sued in the name of their Chairman by the description of "The Chairman of the Commissioners of" and in such name so described, they shall be competent to hold property, movable and immovable, to them and their successors as a body corporate, and to convey the same and to enter into all necessary contracts for the purposes of this Act.

CHAPTER 2.

Property and Contracts of the Commissioners.

16. All public streets in any Municipality (not being private property) existing at the time this Act comes into operation, or which shall afterwards be made, and the pavements, stones, and other materials thereof, and also all erections, materials, implements, and other things provided for such streets, shall vest in and belong to the Commissioners and their successors. But it shall be competent to Government from time to time, by notification, to exclude any road or street from the operation of this Act, and to cancel such notification wholly or in part.

17. It shall be lawful for the Commissioners to agree with the person or persons in whom the property in any street is vested, to take over the property therein, and after such agreement to declare, by notice in writing put up in any part of such street, that the same has become a public street. Thereupon such street shall vest in the Commissioners and their successors, and shall thenceforth be repaired and kept up out of the Municipal Fund.

Commissioners may with consent of owners take over and repair certain streets.

18.* All or any hospitals, dispensaries, schools, rest-houses, markets, tanks, and wells, not being private property, or the property of a religious institution or society, and all medicines, furniture, and other articles appurtenant thereto, not being private property, which at the time this Act comes into operation in any town, shall be found therein, may, by notification of the Lieutenant-Governor, be vested in the Commissioners, and thereupon all endowments or funds belonging to such hospitals, dispensaries, schools, or rest-houses shall be transferred to and vested in the Commissioners as trustees, to hold and apply the same to the purposes to which such endowments and funds were lawfully applicable at the time of such transfer. Provided always that no such notification shall be issued until one month after the intention to transfer such property shall have been notified in English and in the vernacular language of the district in such manner as the Lieutenant-Governor shall from time to time direct.

Existing hospitals, schools, rest-houses, &c., to be vested in the Commissioners.

19. The Commissioners may agree with the owners of any land for the purchase thereof for the purposes of this Act, and may sell any land not required for such purposes either together or in parcels, and the proceeds of such sale shall be applied for the purposes of this Act.

Power to purchase and sell lands.

20. When the Commissioners may be unable to agree with the owner of any land for the purchase thereof, the Lieutenant-Governor of Bengal may, upon representation of the Commissioners, and after such enquiry as may be thought proper, declare that the land is needed for a public purpose, and may order proceedings for obtaining possession of the same for the Government, and for determining the compensation to be paid to the parties interested, according to any law now or hereafter to be in force for the acquisition of land for public purposes. On payment by the Commissioners of the compensation awarded, such land shall vest in them for the purposes of this Act.

Mode of ascertaining compensation for land, &c.

CHAPTER 3.

Their mode of transacting business.

21. The Commissioners shall keep an office where they shall meet for the transaction of business at least twice in every month, and as often as a meeting shall be called by the Chairman or Vice-Chairman, and all questions which may come before them at any meeting shall be decided by a majority.

Commissioners to keep an office for the transaction of business.

22. The Chairman, or, in his absence, the Vice-Chairman, shall preside at every such meeting, and in the absence of both the Chairman and Vice-Chairman, the Commissioners shall choose some one of their number to preside. In cases of equality of votes the President shall have a casting vote.

Who to preside at meetings of the Commissioners.

23. No business shall be transacted at a meeting unless at least four Commissioners be present.

Quorum.

24. In any case of emergency, the Chairman, or, in his absence, the Vice-Chairman, shall exercise all the powers vested by this Act in the Commissioners. Provided that it shall not be lawful for the Chairman or the Vice-Chairman to exercise any power which it is by this Act expressly declared shall be exercised by the Commissioners at a meeting. Any Chairman or Vice-Chairman acting under this section shall inform the Commissioners thereof at the next meeting held thereafter.

The Chairman or Vice-Chairman to exercise, with certain exceptions, the powers of the Commissioners.

25. The Chairman shall from time to time appoint all such overseers, clerks, and subordinate officers and servants as he may think necessary and proper to assist in the execution of this Act, and may from time to time remove any of such persons and appoint others in their places. And out of the Municipal Fund he shall pay, or cause to be paid, such salaries to the said persons respectively, as may from time to time be determined by the Commissioners at a meeting; or, in case of absence on leave, such portion thereof as may appear to the Commissioners to be reasonable. He may, with the sanction of the Commissioners, make such rules as he may think fit as to the manner in which, and as to the persons by whom, all duties connected with the collection of the tax or the preparation of the assessment, shall be performed, provided such rules be in all respects consistent with the provisions in this Act contained. Provided that no salary amounting to more than one hundred and fifty rupees a month shall be assigned to any officer or clerk by Municipal Commissioners under this Act without the sanction of the Commissioner of the Division. He shall also take from every collector of Municipal taxes, duties, or tolls, such security for the sums collected by him as he may think proper.

Appointment of overseers, clerks, and subordinate officers.

CHAPTER 4.

Ward Committees.

26. It shall be lawful for the Magistrate, on the recommendation of the Commissioners at a meeting, to divide any Municipality into wards, and thereupon there shall be appointed for each ward not less than three persons qualified to be Commissioners, whether such persons be or be not Commissioners for the time being, to be members of the Ward Committee, and the said Magistrate may define the limits of the ward for which any Ward Committee may be appointed or elected. All question regarding the removal, resignation, and filling up vacancies among the members of Ward Committees shall be settled by the Commissioner at a meeting.

Power to appoint Ward Committees.

27. A Ward Committee shall exercise, within the limits of their ward, as defined by the Magistrate, all or any of the powers of Commissioners described in Sections 25, 52, 53, 61 to 68 inclusive, 113, 115, and in such sections of Part IX of this Act as shall be in force within the municipality, which the Commissioners at a meeting shall have delegated to them. Sections 21, 22, and 24 of the Act shall, as far as may be convenient, be applicable to Ward Committees.

28. The Chairman of each Ward Committee shall be appointed by the Chairman of the Commissioners, and each Ward Committee may, if it see fit, elect their own Vice-Chairman from among their own number.

CHAPTER 5.

General Provisions

29. No Commissioner or member of a Ward Committee shall be personally liable for any contract made, or expense incurred by or on behalf of the Commissioners, but the funds, from time to time in the hands of the Commissioners, shall be liable for, and chargeable with, all contracts and expenses duly incurred as aforesaid. Every Commissioner or member of a Ward Committee shall be personally liable for any wilful misapplication of money entrusted to the Commissioners, to which he shall have been a party, and he shall be liable to be sued for the same.

30. No Commissioner or member of a Ward Committee, or servant of the Commissioners or Committee, shall be interested, directly or indirectly, in any contract made with the Commissioners. And if any such person be so interested, he shall thereby become incapable of continuing in office or employment, and shall be liable to a fine not exceeding five hundred Rupees. Provided always that no person by being a shareholder in, or member of, any incorporated or registered company, shall be disqualified from acting as a Commissioner or member of a Ward Committee by reason of any contract entered into between such company and the Commissioners. Nevertheless, it shall not be lawful for such shareholder or member to act as a Commissioner or member of a Ward Committee in any matter relating to any contract entered into between the Commissioners and such company.

PART III.—MUNICIPAL TAXATION.

CHAPTER 1.

Power of the Commissioners to impose Taxes, Duties, and Tolls.

31. It shall be lawful for the Commissioners of any Municipality at a meeting to impose, within the limits of such Municipality, any one or more of the following taxes, duties, and tolls, at such rate as the Commissioners shall see fit, not exceeding the maximum in any case hereinafter mentioned and prescribed:—But no tax duty or toll imposed by the Commissioners under this section shall

be levied until the sanction of the Lieutenant-Governor shall have been obtained to such levy:—

(a)—An annual tax on persons residing in or owning property in the Municipality, according to the circumstances and the property to be protected of the persons liable to pay the same. Provided that no person who resides outside the limits of the Municipality shall be assessed according to his circumstances, but only in regard to the property which he possesses within the Municipality; and that the average annual tax on each holding shall not exceed Rs. 4 in Municipalities of the first class, and Rs. 2 in Municipalities of the second class.

(b)—A tax not exceeding 7½ per cent. on the annual value of houses, buildings, and lands situated within the limits of the Municipality exceeding Rs. 6 per annum, to be paid by the owners thereof.

(c)—A tax on carriages, horses, and elephants, kept or used within the limits of the Municipality; and a fee on the registration of carts and other vehicles.

(d)—A tax on trades and callings carried on and exercised within the said limits.

(e)—A tax on processions, and any public ceremonies not exclusively religious, and requiring the attention of the police, and performed within the said limits.

(f)—Duties on articles entering the limits of the Municipality, or dues on articles sold at markets or fairs, according to a table of rates sanctioned by the Lieutenant-Governor, and subject to such rules and exceptions as the Lieutenant-Governor shall direct.

(g)—Tolls on vehicles and beasts of burden entering the limits of the Municipality, according to a scale sanctioned by the Lieutenant-Governor; and tolls on ferries within the said limits.

CHAPTER 2.

Taxes on persons.

32. When it shall have been determined that an annual tax on persons according to their circumstances and property shall be imposed under this Act in any Municipality, the Commissioners or the Ward Committee shall prepare an assessment in respect thereof upon the several persons liable to be assessed within the Municipality or Ward for which such Commissioners or Committee shall be appointed, and shall prepare a list which shall specify every parcel of land, house, or other holding on account of the occupation of which any person is liable to be assessed, the name of the person liable to be assessed in respect of each such holding, the trade, business, or other description of such person, and the amount payable quarterly by such person. It shall be competent to the Commissioners or to a Ward Committee or to the Magistrate to omit from the list prepared under this section any person who may by them or him be deemed too poor to be assessed to the tax leviable under this Chapter.

33. The Commissioners or the Ward Committee shall, if the Commissioners so decide, instead of preparing a new assessment for any year, revise and amend the assessment then in force.

Existing assessment may be revised.

34. When any assessment shall have been prepared, or shall have been revised and amended by any Ward Committee, such Ward Committee shall forthwith forward to the Commissioners the list containing the same, and such Commissioners shall examine, and, if necessary, amend and settle it.

Commissioners to examine assessment of Ward Committee.

35. When an assessment shall have been prepared, or revised and amended directly by any Commissioners, and not by a Ward Committee, such Commissioners shall forward to the Magistrate a list containing the same, and the Magistrate shall examine, and, if necessary, amend and settle it.

Magistrate may amend and settle assessment as made or revised by the Commissioners.

36. When the assessment in any Municipality shall have been so made and settled as provided by the preceding sections, the Magistrate shall sign the list, and shall cause one copy thereof, together with a notification in the form in Schedule (B) to this Act annexed, or to the like effect, and written in the language of the province in which such Municipality is situate, to be put up in some conspicuous place therein or in the division thereof for which such assessment has been made; and a written copy of the said list to be deposited in his own office. So soon as the copies of the list shall have been so hung up and deposited, public proclamation shall be made throughout such Municipality by beat of a drum notifying that such copies have been so hung up and deposited, and that the copy so deposited in the Magistrate's office is open to inspection.

Assessment to be published.

37. Unless and until revised and amended as herein is provided, every assessment, as settled under Section 34 or Section 35 shall be valid for three years, and until a new assessment shall be made. In case the occupant of any property included in any assessment shall be changed before a new assessment be made, the new occupant shall be liable in respect of such property for any portion of the amount so assessed which shall have become payable during his occupation; and after notification to such person, the Magistrate may cause his name to be substituted in the said list for the name of the former occupant.

Assessment to stand good for three years.

Change of occupation before a new assessment.

38. Whenever the period for which any assessment is valid, as provided in Section 37 of this Act, shall be about to expire, notwithstanding anything hereinbefore contained, it shall be lawful for the Magistrate, instead of requiring any Commissioners or Ward Committee to prepare a new assessment, or to revise and amend the assessment then in force, to adopt the said assessment as the assessment for the year next following.

Power to adopt old assessment.

39. If no new assessment be made and published before the expiration of the first three months of any year, for which no assessment valid under the provisions of Section 37 shall be in force, the assessment which was in force at the close of the preceding year shall be deemed to be the assessment for the current year.

Old assessment to be continued if new not made.

40. As soon as possible after an assessment shall have been adopted under Section 38, or shall have taken effect for the current year under the last preceding section, the Magistrate shall, in the manner provided in Section 36 for giving public notice that copies of the list of assessment have been hung up and deposited, give public notice that the assessment in force at the close of the preceding year will continue to have effect during the current year, but it shall not be necessary to hang up fresh copies of such list; and every person whose assessment may be so continued shall be at liberty to appeal against such assessment as if it were a new assessment made upon him.

Notice of adoption of old assessment to be given.

41. Any person who shall have been assessed by any Commissioners, of whom the Magistrate has not been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property, or his liability to be assessed, may appeal on unstamped paper to such Commissioners at a meeting; and in case such Commissioners shall not grant the prayer of such appeal, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary, by examination of the appellant on oath or solemn affirmation or otherwise, may confirm the assessment or amend the same. In case the Magistrate confirm the assessment, he may order that the appellant shall pay such reasonable costs as may have been incurred in the proceedings on his appeal. The decision of the Magistrate in such cases shall be final, and no objection shall be taken to any assessment, nor shall the liability of any person to be assessed be questioned in any other manner or by any other court. Provided that no appeal shall be received after the expiration of one month from the time of the notification of the assessment prescribed by Sections 36 or 40 or of the notification of the substitution of the name of an occupier under Section 37, unless the Magistrate, upon reasonable cause shown, shall extend the time for receiving such appeal.

Appeal from assessment made by Commissioners.

Limitation of appeal.

42. Any person who shall have been assessed by the Commissioners of whom the Magistrate has been appointed a member, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may apply to the Commissioners for a review of the assessment so far as regards himself; and with regard to such applications, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41.

Appeal against assessment when Magistrate a member of committee.

and the orders passed by the Commissioners on such application shall have the same effect and finality as orders passed by the Magistrate under the said section. Applications under this section to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under Section 41.

43. Any person who shall have been assessed by a Ward Committee, and who shall be dissatisfied with his assessment, or who shall dispute his occupation of any property or his liability to be assessed, may appeal to the Commissioners. And with regard to such appeals, the Commissioners at a meeting shall proceed as the Magistrate is directed to proceed in Section 41, and the orders passed by the Commissioners at a meeting on such appeals shall have the same effect and finality as orders passed by the Magistrate under the said section. Appeals to the Commissioners at a meeting shall be subject to the same limitation of time as appeals to the Magistrate under the said section.

44. It shall be lawful for the Magistrate at any time to require any Commissioners or Ward Committee, as the case may be, to make an assessment on account of the occupation of any house which may have been constructed, or any house or other holding which may have become liable to assessment after the general assessment which may then be in force shall have been made, or which may have been by mistake or accident omitted from such assessment. Notice of the amount assessed in accordance with such requisition shall be given to the person so assessed, who may appeal or apply against such assessment according to the provisions of Sections 41, 42, or 43, within one month after the service of such notice.

45. It shall be lawful for any person upon whom any assessment shall have been made, who shall, during the period for which such assessment is valid have ceased to occupy any property in respect to which he may have been assessed, or whose property to be protected, and circumstances may have changed during the period aforesaid, to apply on unstamped paper to the Commissioners; and in case such Commissioners shall not grant the prayer of such application, such Commissioners shall submit the decision of the matter to the Magistrate, and the Magistrate, after making such inquiries as he may deem necessary by examination of the applicant on oath or solemn affirmation, or otherwise, may amend the assessment of such applicant as to him shall appear just, or may confirm the same; and in case he shall confirm the said assessment, may order that the applicant shall pay such reasonable costs as may have been incurred by reason of such application. The decision of such Magistrate upon such application shall be final.

46. The Commissioner of the division, with the sanction of the Government, may at any time direct the Magistrate to revise, or to cause to be revised by the Commissioners or Ward Committee,

the assessment of any Municipality, specifying the reasons which, in his opinion, render such revision necessary, and the Magistrate shall, according to such direction, revise, and if necessary amend the same, or cause it to be revised and amended.

CHAPTER 3.

Taxes on houses.

47. When it shall be determined that a tax on the annual value of houses, buildings, and lands shall be imposed in any Municipality, such tax shall be paid by the owners of such houses, buildings, and lands by quarterly instalments, except as hereinafter provided.

48. The gross annual rent at which the houses, buildings, and lands liable to the tax may be reasonably expected to be let, shall be deemed to be the annual value of such houses, buildings, and lands, and such value shall accordingly be fixed by the Commissioners from year to year commencing from the date on which this Act shall have come into operation.

49. Whenever any house or building belongs to one owner, and the ground on which the same stands, and which is usually occupied therewith, belongs to another, it shall be lawful for the Municipal Commissioners to assess such house or building and ground together at one consolidated rate. The amount so assessed shall be payable by the owner of the house or building, who shall thereafter be entitled to deduct from the rent which he pays for the ground, such proportion of the tax so paid by him as is equal to the proportion which his rent bears to the annual value of the whole property assessed.

50. If the sum due on account of any tax from the owner of any house, building or land remains unpaid after the notice of demand has been duly served, and such owner be not resident within the place, or the place of abode of such owner be unknown, the Municipal Commissioners may demand the amount from the occupier for the time being of such house, building, or land, and on non-payment thereof, may recover the same by distress and sale of any goods and chattels found on the premises, and whenever such tax shall be paid by or recovered from such occupier, he may deduct, from the next and following payments of his rent, the amount which may be so paid by or recovered from him. Provided that no arrear of rate, which has remained due from the owner of any house, building, or land for more than one year, shall be so recovered from the occupier thereof. Provided also that if the tax so deducted is a consolidated tax payable by the owner of a house or building under the next preceding section, the same shall, after such deduction, be deemed to have been paid by such

owner within the meaning of the last mentioned section.

51. The Commissioners shall, at a meeting to be held as soon as may be after their appointment, assess or determine the rate of such annual tax to be levied from the date on which this Act may come into operation till the expiration of the current year, and at a meeting not less than fifteen days before the expiration of each year, shall determine the rate of such tax for the ensuing year.

52. The Commissioners may require, the respective owners or occupiers of the houses, buildings, and lands to furnish them with returns of the measurements and of the rent or annual value thereof, and they, or any person appointed by them for that purpose, at any time between sun-rise and sun-set, may enter, inspect, and measure any such houses, buildings or lands, after having given forty-eight hours' previous notice of their intention to the occupier thereof. When the valuation of the houses, buildings, and lands, shall have been completed, the Commissioners shall cause lists containing the valuation and assessment to be made out, and shall give public notice thereof, and of the place where the lists or copies thereof may be inspected; and every person claiming to be the owner or occupier of property included in the assessment, or the agent of such person, shall be at liberty to inspect such lists, and to make extracts therefrom, without the payment of any fee.

53. The Commissioners shall at the same time give public notice of a day and hour, not being less than fifteen days from the publication of such notice, when they will proceed to revise the said valuation and assessment; and in all cases in which any property is for the first time valued, or the valuation is increased, shall give special notice thereof to the owners or occupiers of such property. All appeals against such valuation and assessment shall be made at or before the time fixed in the notice.

54. After the appeals have been inquired into, and after the revision of the valuation and assessment has been completed, the amendments made in the lists shall be authenticated by the signature of not less than three of the Commissioners, who shall at the same time certify under their signatures that no valid objection has been made to the valuation and assessment in the said lists, except in the cases in which amendments have been made as shown therein, and subject to such amendments as may thereafter be duly made, the tax so assessed shall be deemed to be the tax for the whole year for which the assessment shall be made.

Further alteration or amendment of assessment.

Chairman or Vice-Chairman may at any time amend the said lists by inserting therein the name of any person whose name ought to be so

inserted, or by inserting any property liable to the tax, after giving notice to such person as may be interested in the making of the amendment, of a day not being less than fifteen days from the date of the service of such notice, when such amendment is to be made, or by striking out any property not liable to the tax, or reducing the amount of the tax, without notice; and in all cases in which any property is inserted as liable to the tax, the amendment shall be considered to have been made at the expiration of fifteen days from the time when the person interested first received notice thereof; and any person interested in such amendment may appeal to the said Commissioners by application in writing left at their office three days before the day fixed in the notice of such amendment.

55. It shall not be necessary to prepare new lists, or to determine the rate of the tax every year, but the Commissioners may adopt the valuation and assessment contained in the lists for the preceding year (with such alteration as may in particular cases be deemed necessary), as the valuation and assessment for the year following. Provided that public notice of such valuation and assessment shall be given in the manner prescribed in Section 53 of this Act.

56. Appeals against any tax assessed under this Act shall be heard and determined by not less than three Commissioners and their adjudication, and the assessment by the Commissioners of any tax when no appeal is made as hereinbefore provided, shall be final; and no person shall contest any assessment in any other manner than by appeal as hereinbefore provided.

57. When any house shall have been vacant for sixty or more consecutive days during any year, the Commissioners shall remit so much of the tax of that year as may be proportionate to the number of days the said house may have remained unoccupied; provided that the owner of such house, or his agent, shall have given to the Commissioners notice in writing of the vacancy thereof, and that the amount of tax to be remitted shall be calculated from the date of the delivery of such notice.

CHAPTER 4.

Taxes on carriages and wheeled vehicles.

58. When it shall be determined that a tax on carriages, horses, and elephants shall be imposed in any Municipality, the Commissioners shall declare at what rates, not exceeding the rates given in Schedule (C) to this Act annexed, such tax shall be imposed on all carriages, horses, and elephants kept within the limits of such place; and thereupon such tax shall be payable quarterly. Provided that this section shall not apply to, or include, gun-carriages, or ordnance carts or wagons; cavalry horses or horses of the mounted police; horses belonging to officers

doing regimental duty, at the rate of one horse for each officer; vehicles, horses, or elephants belonging to the Government; vehicles and horses kept for sale, and not used for any other purpose, if kept by *bona fide* dealers.

59. Every person who may have owned or had charge of any carriage, horse, or elephant, kept within such place for any number of days in any quarter, shall be liable to the whole tax for that quarter; but if a carriage shall have been under repair for the whole quarter, no tax shall be leviable in respect of such carriage for that quarter.

Exemption of carriages under repair.

60. Whenever the owner of the carriage, horse, or elephant, let out for hire, and kept for the time being in premises situated within any place shall not reside in such place, the sums to be charged for such carriage, horse, or elephant shall be recoverable from the person in whose premises it is for the time being kept.

61. The Commissioners at their discretion may compound, for any period not exceeding one year, with livery stable-keepers and other persons keeping carriages and horses for hire, for a certain sum to be paid for the carriages and horses so kept by such person, in lieu of the rates specified in the schedule.

Commissioners may compound with livery stable-keepers.

62. The Commissioners shall from time to time cause to be prepared and entered, in distinct columns, in a book to be kept by the Commissioners, and to be open to the inspection of any person interested therein, a list of the persons liable to the payment of the tax, a description of the carriages and animals in respect of which they are liable, and the amount of the tax thereon.

List of persons liable to tax to be prepared.

63. In order to enable the Commissioners to have such list prepared, the Commissioners, or any officer authorized by them, may send to all persons supposed to be liable to the payment of the tax, a schedule to be filled up with such information respecting the carriages and animals kept by them as the Commissioners may judge necessary for the assessment of the tax. The schedule shall be filed up in writing, and signed and dated and returned to the office of the Commissioners by every person to whom it is sent, whether or not liable to the payment of the tax.

Returns may be required for purpose of making list.

64. The Commissioners may summon any person supposed to be liable to the payment of the tax, or any servant of such person, and may examine such person or his servant as to the number and description of the carriages and animals in respect of which such person is liable to be assessed, and such person or his servant shall answer such questions as may be put to him by the Commissioners.

Power to summon persons liable to tax.

65. Any person who may dispute his liability to the payment of such tax, or the amount of any such assessment, may appeal to the Commissioners: provided that such appeal shall be commenced within ten days after the receipt by such person of a bill for the sum claimed from him in respect of such assessment.

Appeal against assessment may be made to Commissioners.

Proviso.

66. Appeals against any such assessment shall be heard and determined by not less than three Commissioners, and their adjudication upon every such appeal shall be final, and no person shall contest any assessment so, made in any other manner than by appeal to the Commissioners as hereinbefore provided.

Commissioners' decision final.

Registration of wheeled vehicles.

67. It shall be lawful for the Commissioners of any Municipality at a meeting, with the sanction in writing of the Lieutenant-Governor first obtained, to declare and direct, by notification published in such manner as the Lieutenant-Governor may order, that every cart, hackery, and other wheeled vehicle without springs kept and used within, or let for hire within or without such place, and used within it, shall be registered by the Commissioners with the name and residence of the owner, and shall bear the number of registration in such manner as the said Commissioners shall direct. Provided that this section shall not apply to, or include carts, hackeries, or other such vehicles as aforesaid kept at more than two miles distance from the said place and used only temporarily or casually in the place, or to carts, hackeries, or other wheeled vehicles without springs, the property of Government or of the Commissioners.

68. The registration of carts, hackeries, and other vehicles under the last preceding section shall be made, and the numbers assigned half-yearly, upon such days as the Commissioners shall notify, and such fee as they shall fix, not exceeding one rupee, shall be paid for each registration. Any person becoming possessed, between the first day of January and the first day of July, or between the first day of July and the first day of January of any such cart, hackery, or other vehicle which has not been registered for the then current half-year, shall, within a week of becoming so possessed, register the same, and the Commissioners shall grant a registration in any such case, on payment of a fee for the unexpired portion of the current half-year, calculated at the rate of the fee to be fixed as aforesaid. When any registered cart, hackery, or other vehicle is transferred within any half-year it shall be registered anew in the name of the person to whom it has been transferred, and a fee not exceeding four annas shall be paid for every such last-mentioned registration.

Fee for registration.

69. Whoever owns or keeps any cart, hackery, or other wheeled vehicle without springs, required under the provisions of this Act to be registered, without having caused

Penalty for not registering a cart or hackery.

the same to be registered under the last preceding section, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the usual registration fee, and the Magistrate may seize and detain the vehicle. If the vehicle seized be not claimed, and the fine be not paid within ten days, such vehicle, together with the animals seized with it (if any), may be sold by auction by order of the Magistrate, and the proceeds applied to the payment of the fine, and to the costs and charges incurred on account of the seizure, detention, and sale, and the surplus (if any), if not claimed by the owner or the person keeping such cart, hackery, or other vehicle within a further period of twenty days, shall become vested in the Commissioners, and be employed for the purposes of this Act.

CHAPTER 5.

Taxes on trades and callings.

70. When it shall be determined that a tax on trades and callings shall be imposed in any town, such determination shall be notified, in such manner as the Lieutenant-Governor may direct, and from the 1st day of April next following such notification, every person who shall within the town exercise any of the professions, trades, or callings specified in Schedule (D) to this Act annexed shall take out a license, and shall pay for the same an annual fee not exceeding such sum as in the said schedule is mentioned. The table of fees leviable under this chapter shall be fixed from time to time by the Commissioners, subject to the confirmation of the Lieutenant-Governor.

71. Every license under the next preceding section shall be granted by the Commissioners, or by some person duly authorized by them in that behalf, and shall specify the date of the grant thereof, the true name of the person to whom the license is granted, and the sum paid for such license.

72. Every license shall have effect and continue in force from the day of the date thereof until the day hereinafter appointed for the expiration thereof; and every such license which shall be granted before the 1st day of January next following the notification shall expire on that day, and every such license which shall be granted upon or at any time after that day, shall expire on the 31st day of December next after the day of the granting thereof.

73. Every person to whom such license shall be granted, and who shall be desirous of continuing to exercise his profession, trade, or calling after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same from year to year so long as he shall desire to continue such profession, trade, or calling.

74. The Chairman, or in a first class municipality a sub-committee of the Commissioners, shall determine under which of the classes mentioned in the Schedule (D) to this Act an exed every person to whom a license may be granted shall be assessed. The Commissioners at a meeting shall from time to time declare what are to be considered bazaars, fairs, or public markets, within the meaning of this Act.

75. As soon as may be after the first day of September in every year, the Chairman shall prepare a list of the persons licensed under this Act, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum paid by him in respect of his license, and such list shall be filed in the office of the said Commissioners, and be open to public inspection at all reasonable times.

76. If at any time after three months have elapsed from the day of the date of the said notification, any person within the said limits shall exercise his profession, trade, or calling without having duly taken out a license as required by Section 69, he shall be liable, on conviction before a Magistrate, to a penalty not exceeding three times the amount which, in the judgment of such Magistrate, would have been payable by such person in respect of a license duly taken out as aforesaid.

77. Any person required by Section 69 to take out a license, who shall, without reasonable excuse, neglect or refuse to produce and show his license when required so to do by an officer duly empowered in writing by the Commissioners to make such requisition shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred Rupees.

CHAPTER 6.

Taxes on processions, &c.

78. When it shall have been determined that a tax shall be levied in any Municipality on processions and any public ceremonies not exclusively religious, such determination shall be duly notified, and from the date of such notification no person shall organise or conduct a procession or public ceremony within the limits of such Municipality without first taking out a license from the Commissioners. Licenses under this section shall be granted at the following rates namely:—

	Rate of license.
License for a procession or ceremony whereat elephants are to be used, or fire-works are to be displayed, or guns fired	100 Rs. for each day.
License for a procession or ceremony whereat more than two hundred persons are to attend	50 " "
License for a procession or ceremony whereat more than fifty and not more than two hundred persons are to attend	10 " "
License for a procession at which less than fifty people are to attend	2 " "

79. Any person who may organize or conduct a procession within the limits of such Municipality without first obtaining a license, shall be liable, on conviction before a Magistrate, to a fine not exceeding three times the amount of the license fee payable in respect thereof under the next preceding section. Any police officer above the grade of constable may call upon the conductor or organizer of a procession to produce his license, and if the license be not produced, he shall report the circumstances to the Commissioners or to the Magistrate; but he shall not arrest any one or stop the procession, unless he is unable to ascertain the name and address of the organizer of the procession. In the case of processions connected with marriage or betrothal the nearest adult male relative, or the guardians of the bride and bridegroom, or of the betrothed parties, shall, unless the contrary be proved, be deemed to have organized or conducted the procession.

CHAPTER 7.

Duties on articles.

80. When it shall have been determined that duties shall be levied on articles entering within the limits of any Municipality, the Commissioners shall prepare and submit for the Lieutenant-Governor's approval a schedule of proposed rates for the levy of such duties, and shall prepare and submit as aforesaid bye-laws which shall provide for the collection and realization of such duties, for penalties for non-payment, and for exempting all through traffic from taxation, and for refunding the duty levied on duty-paid goods which are taken out of the municipal limits. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws: provided that no duty shall be levied on any article at a rate exceeding two per centum on the average value of such article. The rates and bye-laws for any Municipality shall, when finally approved, be published in such Municipality in such manner as the Lieutenant-Governor may direct.

81. When it shall have been determined that market dues shall be levied upon the sale of goods at any periodical market within the limits of any Municipality, the Commissioners shall prepare and submit a schedule of rates for the levy of such dues, and shall prepare and submit bye-law for the collection and realization of such dues and for penalties for non-payment. It shall be lawful for the Lieutenant-Governor to modify and to approve such rates and bye-laws, provided that such dues shall in no case exceed one quarter of an anna in every rupee of the price for which such goods may be sold.

82. It shall be lawful for the Commissioners, with the sanction of the Lieutenant-Governor, to lease out for any term not exceeding three years, the collection of duties or dues under the two next preceding sections. Such lease shall be subject in all respects to the rates and bye-laws passed under the said sections.

CHAPTER 8.

Tolls.

83. When it shall have been determined that Municipal Funds shall be raised by tolls on ferries within the limits of a Muni-

cipality the Commissioners shall notify the ferry or ferries at which such tolls shall be levied; and shall also notify such rates of tolls as the Lieutenant-Governor may from time to time sanction. A table of tolls, written or printed, in the English and native languages, shall be hung up in some conspicuous place near every ferry so as to be easily read by all persons crossing at the ferries.

84. Every toll-keeper or ferry lessee who shall neglect to hang up and keep in good order and repair such table of tolls, or who shall wilfully remove, alter, or deface the same, or allow it to become illegible, shall be liable to a penalty not exceeding ten Rupees.

85. Every toll-keeper or ferry lessee who shall ask or take any toll other than the lawful toll, or who shall without due cause delay any passenger, cart, carriage, animal, or goods, shall be liable to a penalty not exceeding fifty Rupees.

86. Every person crossing at any such public ferry, who shall refuse to pay the toll, or who, with intent of avoiding payment thereof, shall fraudulently or forcibly pass by or through any toll-station without paying the toll, or who shall obstruct any toll-keeper or any of his assistants in any way in the execution of their duty under this Act; and every person who shall maliciously damage any toll-bar, boat, or any other thing employed in or about any public ferry, or who shall maliciously remove, alter, destroy, or damage any table of tolls hung up as hereinbefore directed, shall be liable to a penalty not exceeding fifty Rupees over and above the value of the damage, if any, which he has done.

87. The Commissioners may make rules, subject to confirmation by the Lieutenant-Governor, fixing the number of passengers, carts, carriages, and animals, and the quantity of goods that may be carried in any public ferry-boat at one trip, and for the safe and convenient carriage of passengers and property, and for keeping the ferry-boats in good order, and otherwise for the due discharge of their duty by all tindals, toll-keepers, and other persons employed at any public ferry: and any tindal, toll-keeper, or other person infringing or disobeying any such rule, shall be liable to a penalty not exceeding twenty Rupees, and also to make good any loss or damage caused thereby, the amount of which shall be summarily ascertained by the Magistrate, within whose jurisdiction the offence was committed, and such amount may be recovered as any penalty under this Act may be recovered.

88. Every person who shall convey for hire any passenger, animal, cart, carriage, or goods, across any arm of the sea, creek, or river within the provinces subject to the Lieutenant-Governor to any point or place on the opposite bank or coast within a distance of three miles on either sides above or below any public ferry, without the special license of the Magistrate of the district in which the ferry is situated, shall be liable to a penalty not exceeding fifty Rupees. Provided that nothing in

this section shall subject to such penalty any person who shall specially let for hire his boat for the conveyance of any other person or his family or goods across any creek or arm of the sea within the said settlement.

89. The Commissioners may appoint at any ferry managed under this

Toll-keepers

Act toll-keepers, and may collect the tolls through such toll-keepers, or they may grant a lease of any such ferry for any period not exceeding three years.

90. It shall be lawful for the Lieutenant-Governor to make over

Lieutenant-Governor may make over existing ferries.

to the Commissioners any existing ferry within the limits of the Municipality, and such ferry shall thenceforward be subject to the provisions of this Act.

91. When it shall have been determined that tolls shall be levied

Tolls on vehicles, &c., entering town.

on vehicles and beasts of burden entering any town, the Commissioners shall submit to the Lieutenant-Governor a table of rates and rules for the levy of such tolls; and the Lieutenant-Governor may modify or approve such tables and rules. The rules and rates, so modified or approved, shall not take effect until one month after they shall have been duly notified. Provided that the rates shall in no case exceed the rates laid down in Schedule (B) appended to this Act.

92. The tolls or rates determined as in the next preceding section shall

Tolls to be levied on carriages, carts, and animals entering the Municipal limits.

be levied upon all carriages, carts, and animals entering the municipal limits; and the Commissioners may construct toll-bars, gates, and gate-keepers' stations, and may place the collection of such tolls under the management of such persons as may appear to them proper, or may lease out the same for any period not exceeding three years, and shall frame bye-laws in manner hereinafter provided for the guidance of such toll collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any assessment or tax under this Act. Provided that this section shall not apply to carriages, carts, and animals licensed or registered by the Commissioners: provided also that no more than one payment of toll shall be demanded for, and in respect of, any carriage, cart, or animal in any one period of twenty-four hours from midnight to midnight.

93. In case of non-payment of any such

In case of non-payment of toll, vehicle, &c., may be seized.

toll on demand, the officer appointed or duly authorized to collect the same may seize any carriage or animal on which it is chargeable, or any part of its burden of sufficient value to defray the toll. If any toll, together with the cost arising from such seizure and custody, remains undischarged for forty-eight hours, the Commissioners may sell the property seized for discharge of the toll, and of all expenses occasioned by such non-payment, seizure, custody, and sale. Any balance that may remain shall be returned, on demand, if made within twelve months, to the owner of the property, and

if unclaimed after such period, shall be credited to the Municipal Fund. After seizure of the property as aforesaid, the Commissioners shall forthwith issue a notice in writing that, after the expiration of two days, exclusive of Sunday, they will sell at such place as they may state in the notice the property by auction. Provided that if at any time before the sale has actually begun the person whose property has been seized shall tender to the Commissioners, or other officer appointed by them, the amount of all the expenses incurred and of the toll payable by him, the Commissioners shall forthwith release the property seized.

94. No tolls shall be paid for the passage

Troops, military stores, police, &c., exempt.

of troops on their march, or of military or Government stores; or of military or police officers on duty, or of any person or property in their custody, or of conservancy carts or other such vehicles belonging to the Commissioners; but no other exemption from payment of the tolls levied under this Act shall be allowed.

95. It shall be lawful for the Commissioners

The Commissioners may compound with persons living outside the municipal limits for a payment in lieu of tolls.

to compound with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of this Act in respect of carriages, carts, or animals entering the municipal limits; and the Commissioners shall issue licenses for such carriages, carts, or animals; and while such licenses shall remain in force, such carriages, carts, and animals shall be exempt from all tolls as aforesaid upon entering the municipal limits. Provided always that such composition shall include all the carriages, carts, and animals possessed by the person compounding.

96. In all cases of resistance to the lawful

Police to assist toll collectors.

authority of the toll-collectors, all police officers shall be bound to assist the toll collectors when required; and for that purpose shall have the same power which they have in the exercise of their ordinary police duties.

97. Every person other than persons ap-

Illegal collection of tolls.

pointed or duly authorized to collect the tolls under this Act, who shall levy or demand any toll, and also every person who shall unlawfully and extortionately demand or take any other or higher toll than the lawful toll, or under colour of this Act, seize or sell any property, knowing such seizure and sale to be unlawful, or in any manner unlawfully extort money or any valuable thing from any person under colour of this Act, shall be deemed to have committed the offence of cheating or extortion, as the case may be, and shall be liable to such punishment as is prescribed for those offences respectively by the Indian Penal Code.

98. A table of the tolls authorized to be

Table of tolls to be exhibited.

taken at any toll-gate or station, legibly written or painted in English words and figures, and in the vernacular language or languages of the district, shall be put up in a conspicuous place near such gate or station.

PART IV.—MODE OF RECOVERY OF MUNICIPAL TAXES.

99. Every tax collector shall prepare from the lists hereinbefore mentioned a register which shall contain the names of all persons assessed, the property in respect of the occupation of which the assessment in each case is made, and the amount payable quarterly by each person in the Municipality or division, or portion of a Municipality in which the duties of such tax collector are to be performed; and every such list shall be attested by the Chairman.

100. Every tax to be payable under this Act shall be payable by four equal quarterly instalments. The instalment of tax on account of any quarter shall be due on the first day of the month in the said quarter.

101. When any sum is due on account of any tax leviable under this Act, the Chairman shall, unless otherwise specially provided in this Act, cause to be presented to the person liable to the payment thereof a bill for the amount, which shall also contain a statement of the period and a description of the property or thing for which the charge is made. If the bill be in respect of the tax upon carriages, horses, and elephants, it shall contain a notice of the time within which an appeal against such tax may be preferred.

102. For all sums collected on account of any tax under this Act, a receipt shall be given signed by the tax collector or by some other officer who may have been specially authorized by the Magistrate to grant such receipts.

103. The Tax Collector or other officer appointed on that behalf shall remit, in such manner and at such times as the Magistrate shall direct, all sums of money collected either by himself or by any one of his establishment, and the Magistrate, or some other officer authorized on that behalf, shall give the tax collector a receipt for every sum of money so remitted. The Magistrate shall also cause all such sums of money to be credited to the Municipal Fund.

104. If any bill which may have been presented in pursuance of this Act be not paid by the person liable to pay the same within ten days from the presentation thereof, the Magistrate may cause to be served upon such person a notice of demand in the Form (A) in Schedule F annexed to this Act, or to the like effect; and if such person shall not, within ten days from the service of notice of such demand, pay the sum due, together with a fee of two annas as costs for the service of the notice of demand, or show to the Magistrate sufficient cause for non-payment of the same, the amount of the arrear due, with costs on the scale in the Form (B) in Schedule F set forth, which shall include those of serving the notice of demand, may be levied by distress and sale of any goods and chattels belonging to the defaulter which may be found within the Municipality, or

of any goods and chattels whatever which may be found on the premises in respect of the occupation of which such defaulter is liable to such tax.

105. Every warrant of distress and sale under the last preceding section shall be issued by the Magistrate, and shall be in the Form (C) in Schedule F set forth. The officer charged with the execution of the warrant of distress shall make an inventory of all goods and chattels seized under the Magistrate's warrant, and shall give not less than ten days' previous notice of the sale, and of the time and place thereof, by beat of drum, in the town or division thereof in which the property is situated and by serving on the defaulter a notice in the Form (D) in Schedule F. If the arrear be not paid with costs before the time fixed for the sale, or the warrant be not discharged or suspended by the Magistrate, the goods and chattels seized shall be sold by public outcry at the time and place specified, in the most public manner possible; and the proceeds shall be applied in discharge of the arrears and the costs, and the surplus, if any, shall be returned on demand to the person in possession of the goods and chattels at the time of the seizure. The tax collector or other officer appointed on that behalf under this Act shall make a return of all such sales to the Magistrate in the Form (E) specified in Schedule F; and the costs upon every such proceeding shall be such as are mentioned and set forth in Form (B) in Schedule F annexed to this Act.

106. If no sufficient goods or chattels belonging to a defaulter or being upon the premises in respect of the occupation of which the tax is due can be found within the Municipality in which the premises are situate, the Magistrate on being satisfied thereof, and of the existence of an arrear, may issue his warrant for the distress and sale of any goods and chattels belonging to the defaulter within any other part of the jurisdiction of the Magistrate, or for the distress and sale of any goods and chattels belonging to the defaulter within the jurisdiction of any other Magistrate whatsoever, and such other Magistrate shall back the warrant so issued, and cause it to be executed and the amount (if levied) to be remitted to the Magistrate issuing the warrant.

107. All goods and chattels, except tools or instruments of trade, which may be found upon any premises in respect of which an arrear is due, shall be liable to be distrained for the recovery of such arrear. If the goods and chattels belong to any person other than the defaulter, the defaulter shall be liable to indemnify the owner of such goods and chattels from any damage he may sustain by reason of such distress, or by reason of any payment he may make to avoid such distress or any sale under the same. Provided that no arrear of tax which has remained due for more than three calendar months shall be recovered by distress and sale of the goods and chattels of any person, other than the defaulter himself, who did not reside on the premises in respect of which such tax was imposed at the time when such arrear became due.

108. Every tax collector and other servants ap-

No person employed in col-
lection of tax to buy distrained
goods.

pointed for, or employed
in, the performance of any
duties connected with the
assessment or collection
of the tax under this Act, is prohibited from bid-
ding for or purchasing any property at such sales
as aforesaid. Any person purchasing property
in contravention of this section shall be liable,
upon conviction before a Magistrate, to a penalty
not exceeding fifty Rupees, and the sale shall be
quashed and the property declared liable to resale.

109. The Magistrate shall cause a regular

Magistrate to keep account
of distress and sales.

account to be kept of all
distresses levied and sales
made for the realization
of arrears under this Act.

110. Whoever conceals, removes, or disposes

Removal of property to
be fraudulent.

of any property belonging to
the person who is liable for
any amount of tax, for the
purpose of avoiding a distress under the provisions
of this Act, shall be considered to have concealed,
removed, or disposed of such property fraudulently.

PART V.—MUNICIPAL FUND AND ITS APPLICATION.**111. All monies, rents, and profits received**

What shall constitute
the Municipal Fund.

by the Commissioners by
virtue of this or any other
Act, and all fines, fees, and
penalties paid or levied under this Act, and all
other monies which, under sanction of Govern-
ment, may be transferred to such Commissioners,
shall constitute a fund, which shall be called the
Municipal Fund, and shall, together with all prop-
erty of every nature or kind which may become
vested in the said Commissioners, be under
their control, and shall be held by them and
their successors in trust for the purposes of
this Act.

112. The Commissioners shall set apart

Payment on account of
Police.

annually out of the Munici-
pal Fund a sum sufficient for
the maintenance of police
officers appointed or employed under Act V of
1861, or any other Act which may for the time
being be in force for the regulation of the police
within the territories subject to the Lieutenant-
Governor of Bengal or any part thereof; provided
that the number of police officers shall be deter-
mined in manner as hereinafter provided.

113. The Municipal Fund, after a sum has

Purposes to which Fund
may be applied.

been set apart as in the
manner provided by the next
preceding section, may, sub-
ject to such rules and restrictions as the Lieuten-
ant-Governor may from time to time prescribe,
be applicable within the towns in which it is
raised, to the following purposes, that is say—

(1)—The construction, repair, and maintenance,
of streets and bridges.

(2)—Works of public utility calculated to
promote the health, comfort, or convenience
of the townspeople; including the supply of
water, expenses of lighting of streets, the con-
struction, repair, and maintenance of hospitals,
dispensaries, lunatic asylums, rest-houses, tanks,
wells, and markets; also the payment of all
charges connected with the objects for which
such buildings were constructed, the training
and employment of medical practitioners and
vaccinators, the sanitary inspections, the regis-
tration of births and deaths, the cleansing of

tanks or wells, and the application of the Indian
Contagious Diseases Act.

(3)—The diffusion of education, and with this
view, the construction and repair of school-houses,
the establishment and maintenance of schools
either wholly or by means of grants-in-aid, the
inspection of schools and training of teachers.

(4)—The support or relief of the poor in times
of exceptional distress and scarcity.

114. It shall be competent to the Commis-

Contribution to extra
Municipal expenditure.

sioners, with the sanction or
upon the direction of the
Lieutenant-Governor, to con-
tribute a portion of the Municipal Funds towards
the expenses incurred in any other Municipality
under this Act, or in any district or sub-division
under the District Road Cess Act 1871 passed by
the Lieutenant-Governor of Bengal in Council,
where such expenditure is incurred for any of the
purposes described in the last preceding section,
and is calculated to benefit the inhabitants of the
contributing town, or to relieve exceptional distress
in the neighbourhood; provided always that,
where such contribution has not been originally
recommended by the Commissioners, it shall not
be obligatory upon them until the proposal to
make such contribution shall have been submitted
to them by the Lieutenant-Governor, and they
shall have had the opportunity of offering their
opinions thereon.

115. It shall be competent to the Lieutenant-

Appointment of offi-
cers to superintend opera-
tions of Municipalities.

Governor to appoint, from
time to time, such officers
as may be required for the
purpose of inspecting or superintending the
operations of the Municipalities created by this
Act, and to assign to them such salaries as the
Lieutenant-Governor shall think reasonable; and
the expense incurred by reason of such appoint-
ments shall be defrayed in rateable proportions
out of the funds of the several Municipalities
established under this Act. And the said Lieuten-
ant-Governor may direct that the municipali-
ties in any district or division shall pay such sum
as he may consider reasonable towards the cost of
clerks or other establishment maintained in the
office of the Collector or Commissioner for pur-
poses of supervision under this Act.

116. The Commissioners shall consider and

Annual estimates of ex-
penditure to be prepared.

pass at a meeting, a state-
ment or estimate showing
the probable receipts, and the
expenditure which it is proposed by the Commis-
sioners to incur during the year commencing on the
first day of April then next, and the items in
respect of which it is proposed to incur such
expenditure, and may also consider and pass a
supplemental estimate providing for any modifica-
tions which they may deem it advisable to make
in the distribution of the amount to be raised in
the official year then current for the purposes of
this Act.

117. Copies of the aggregate estimates for any

Estimates to be pub-
lished.

Municipality which shall
have been passed under the
provisions of the next pre-
ceding Section, and if necessary, translations
thereof into the vernacular of the district, shall be
lodged in the offices of the Magistrate of the dis-
trict and of the Magistrate, and at some convenient
place within such Municipality. During fourteen
days after such estimates shall have been so lodged
in the said offices, of which due notice shall be

publicly given, such estimates and translations in the vernacular of the district shall be open to inspection at all reasonable times and seasons by any rate-payer of such town who may desire to inspect the same.

118. As soon as is practicable, after the expiration of the said fourteen days, the Magistrate shall transmit to the Magistrate of the district the said estimates, with any remarks or objections thereupon which may have been recorded by himself or by the Municipal Commissioners at a meeting. The Magistrate of the district shall transmit to the Commissioner of the Division the said estimates, together with any remarks or objections made by the Magistrate or the Municipal Commissioners, and his own opinion thereon.

119. The Commissioner of the division shall sanction, if unobjectionable, any estimate forwarded under the next preceding section. If he see any objection to such estimate he may record his objection: and he shall have power to remit for reconsideration the estimate of any Municipality made under this Part which may have been voted by less than two-thirds of the Commissioners of such Municipality.

120. The Commissioners shall, at such time or times, and in such form as the Lieutenant-Governor shall direct, furnish an annual report of their proceedings and statements in detail of all the works executed by them, and of all sums received and expended by them. All the municipal accounts shall be audited by such person and in such manner as the Lieutenant-Governor shall direct. The annual report shall be published in the *Calcutta Gazette*.

121. All sums collected under this Act, and all funds appropriated by Government for the purposes of this Act, shall be paid into the nearest Government treasury of the district, or, with the sanction of Government, into any Bank or branch Bank, or Native Banker established in or near to the Municipality, and shall be credited to an account to be called the Municipal Fund of the Municipality where they have been raised, provided always that it shall be competent to the Commissioners, with the sanction of Government, to invest any sums not required for immediate use either in the Government Savings Bank or in Government securities, or in any other form of security which may be approved of by Government.

122. All orders for payment of money from the Municipal Fund shall be signed by the Chairman or, in his absence, by the Vice-Chairman, or, in the absence of the Vice-Chairman, by any two of the Commissioners.

123. Within one month after the commencement of each year, the Magistrate shall cause to be prepared accounts of the receipts and expenditure of the Municipal Fund during the previous year; and shall cause such accounts to be laid before the

Municipal Commissioners for the space of one month, and shall cause copies of such accounts and of any remarks made thereon by the Municipal Commissioners to be forwarded to the Magistrate of the district, who shall forward the same to the Commissioner of the Division.

PART VI.—REGISTRATION OF BIRTHS AND DEATHS.

124. It shall be lawful for the Commissioners to keep in their office a register of all births and deaths within the Municipality, and for this purpose they shall divide the Municipality into such and so many districts as they shall think fit, and for every such district they shall appoint a person to be Registrar of births and deaths within such district.

125. Every Registrar shall dwell within the district of which he is Registrar, and shall cause his name, with the addition of Registrar for the district for which he shall be so appointed, to be placed in some conspicuous place on or near the outer door of his own dwelling-house; and the Commissioners shall cause to be printed and published a list, containing the name and place of abode of every Registrar in the town.

126. The Commissioners shall cause to be prepared and printed a sufficient number of register books for making entries of all births and deaths which may take place within the Municipality according to the forms prescribed in Schedules (G) and (H) to this Act annexed, and the pages of such book shall be numbered progressively from the beginning to the end.

127. Every Registrar shall inform himself carefully of every birth and of every death which shall happen in his district after the first day of September, and shall learn and register, as soon as conveniently may be after the event, without fee or reward, the particulars required to be registered, according to the forms in the said Schedules (G) and (H), respectively, touching every such birth and every such death, as the case may be, which shall not have been already registered, every such entry being made in order from the beginning to the end of the book.

128. The father or mother of every child born within the Municipality, or in case of the death, illness, absence, or inability of the father and mother, the occupier of the house or tenement in which such child shall have been born, shall, within one month next after the day of every such birth, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the birth of such child. Any person whose duty it shall be to give information to a Registrar under this section, who shall refuse or neglect to give such information, shall be liable to a penalty not exceeding one hundred Rupees.

129. Some one of the persons present at the death, or in attendance during the last illness, of every person dying within the Municipality, or, in case of the death, illness, inability, or default of all such persons, the occupier of the house or tenement, or if the occupier be the person who shall have died, some inmate of the house or tenement in which such death shall have happened, shall, within eight days next after the day of such death, give information to the Registrar of the district, according to the best of his or her knowledge and belief, of the several particulars hereby required to be known and registered touching the death of such person. Any person who shall refuse or neglect to give any information which it is his duty to give under this section, shall be liable to a penalty not exceeding one hundred Rupees.

130. Every person by whom the information contained in any register of births or deaths under this Act shall have been given, shall sign in the register his name, description, and place of abode; and no such registration shall be deemed to be complete or of any effect until such person shall have so signed it.

PART VII.—MUNICIPAL POLICE.

131. At such time or times, and in such form as the Lieutenant-Governor shall direct, the Commissioners at a meeting shall prepare a statement of the police force required for their Municipality, and such statement, when passed at a meeting of the Commissioners, shall be forwarded to the Lieutenant-Governor through the Magistrate to the Commissioner of the division, who shall either himself sanction or amend the statement, or shall forward it to the Lieutenant-Governor for sanction or amendment, according as the said Lieutenant-Governor may, in each case from time to time, direct who shall sanction or amend such statement. The police force, according to the statement finally approved by the Lieutenant-Governor, shall be the police force of the Municipality for the year next ensuing, and its cost shall be incorporated on the estimates of expenditure to be prepared under this Act.

132. When the strength and the cost and distribution of the police of any Municipality shall have been settled under the next foregoing section, no alteration shall be made in such strength or cost or distribution of costs, save on the recommendation of the Commissioners and with the sanction of the Lieutenant-Governor of Bengal, or of the Commissioner of the division in cases where the Lieutenant-Governor may have delegated to the Commissioner powers under this section.

133. The Commissioners or a sub-committee of the Commissioners nominated for that purpose shall control, appoint, and dismiss or suspend the members of the town police force; provided that no police officer above the rank of constable shall be dismissed or suspended without the sanction of the magistrate of the district; and provided that all the acts of a sub-committee under this section shall be liable to revision by the Commissioners at a meeting.

134. No police officer, who forms part of the strength of the Municipal police, shall be liable to serve beyond the limits of the Municipality, save in execution of duties imposed on him by his employment as a police officer of such Municipality.

135. As soon as possible after the close of each month the District Superintendent of Police shall, as regards each Municipality, present to the Magistrate, in whose jurisdiction such Municipality may be situated, a bill showing the actual expenses incurred during the preceding month in the payment of the said force, and the contingent expenses thereof; and the said Magistrate, on being satisfied that the bill is substantially in accordance with the estimate for such town, shall cause the amount of such bill to be paid to the District Superintendent from the Municipal Fund.

136. The total amount which shall be chargeable to the Municipal Fund for the cost of any police force which may be sanctioned by the Government for employment within any town, including the contingent expenses of such force, shall not exceed the average rate of one rupee and eight annas per annum for each house in such town, provided that the number of police officers appointed shall not be greater than one superior officer for every fifteen constables, and one constable for every fifty houses.

PART VIII.—INTERVENTION BY THE GOVERNMENT.

137. If the Commissioners of any Municipality fail to effect the necessary repairs and maintenance of roads, or to pay for the police of the town, it shall be lawful for the Commissioner of the Division in which such Municipality is situated to convene a Committee consisting of the district sub-divisional Magistrate, the executive engineer of the division, the civil surgeon, and two members nominated by the said Commissioner; and such Committee shall inquire into and report upon the state of such Municipality. And the Lieutenant-Governor may on the report of such Committee call upon the Commissioners, by requisition in writing signed by him and published in the *Calcutta Gazette*, to raise the necessary funds and carry out the purposes of this Act, and thereupon if the Commissioners neglect for the space of three months then next ensuing to comply with the said requisition, the Lieutenant-Governor may direct the Magistrate to raise the necessary funds under the provisions of this Act and carry out in all respects the purposes thereof.

138. When it shall appear to the Lieutenant-Governor in regard to any first class Municipality, or to such officer as he may delegate authority under this section in regard to any second class Municipality, either that due provision is not made for the construction and maintenance in the municipal limits of any district road passing through such limits, and that hinderance to the traffic of the country is caused thereby, or that reasonable elementary education is not available at a fair cost for children of the residents, it shall be lawful for

Information of death to be given.

Police paid under Act not to be employed beyond town.

Maximum amount chargeable on account of police.

Administration of Municipality may be transferred to Magistrate if Commissioners fail to maintain roads and pay for police.

Or if Commissioners fail to maintain district roads or provide means of elementary education.

the Lieutenant-Governor, or such delegated officer as aforesaid, to call upon the Commissioners to repair or maintain such roads, or to provide such means of elementary education as may seem to the Lieutenant-Governor fit; and in case they shall not within three months make due provision for the same, to authorize the Magistrate to collect and apply to these purposes any of the municipal taxes hereinbefore authorized to be imposed.

139. It shall be lawful for the Lieutenant-Governor to direct the Commissioners of any Municipality to contribute the whole or a part of the cost of any elementary school established within such municipality, provided that in no case shall the contribution made under this section for any one year exceed one-sixth part of the balance of the Municipal Fund available, after the cost of police has been met, for carrying out the purposes of this Act. An elementary school shall be deemed to be a vernacular school or a school with a vernacular department, provided that the fee for each vernacular scholar at such school be not more than one anna per month.

PART IX.—MUNICIPAL REGULATIONS.

CHAPTER 1.

Duties of Commissioners, &c.

140. The provisions of this and the next succeeding Part shall not have force in any Municipality until they shall have been specially extended thereto, and it shall be lawful for the Lieutenant-Governor of Bengal to extend any or all of the sections in this Part to any Municipality created under this Act, and the said Lieutenant-Governor shall have power to withdraw any Municipality from the operation of all or any of the sections of this Part.

141. The Commissioners may cause a name to be given to any road and affixed in such place or places as they may think fit, and may also cause a number to be affixed to every house in every road for the purpose of identifying such house; and the Commissioners at a meeting may cause such names and numbers to be altered.

142. The Commissioners shall provide all cattle, carts, and implements required for the removal of night-soil, dung, and other filth, and shall, from time to time, appoint or provide places convenient for the deposit of such night-soil, dung, and other filth, and for keeping all cattle, carts, and implements, required for the removal thereof, and for other purposes of convenience.

143. It shall be the duty of the occupier of every house within the limits of any Municipality to remove from his premises all night-soil, dung, and other filth into carts provided by the Commissioners for the purpose of carrying away the same, and at such times and in such manner as the Commissioners may direct. Provided that of the occupier of any house shall prefer to carry

away the said night-soil, dung, or other filth, it shall be open to him to do so in conformity with the provisions of Section 146 of this Act.

144. All dirt, ashes, rubbish, sewage, soil, dung, and filth, collected by the Commissioners from the roads, houses, privies, sewers, and cess-pools, shall be held to be the property of the said Commissioners, who shall have power to sell and dispose of the same; and the money arising from the sale thereof shall form part of the Municipal Fund.

145. The Commissioners may cause any number of movable or fixed dust boxes in streets, dust boxes, or other convenient receptacles wherein dust and rubbish may be temporarily deposited until removed and carried away, to be provided and placed in convenient situations, and may require the occupiers of houses in roads to cause all such matter as aforesaid to be deposited daily, or otherwise periodically, in the said receptacles.

146. The Commissioners shall from time to time fix the hours within which it shall be lawful to remove night-soil or other such offensive matter, and the manner in which such night-soil or other offensive matter shall be removed.

147. The Commissioners, or any officer appointed by them for that purpose, may inspect all privies, drains, and cess-pools within any Municipality at any time between sunrise and sun-set, after six hours' notice in writing to the occupier of any premises in which such privies, drains, or cess-pools are situated, and may, if necessary, cause the ground to be opened where they or he think fit for the purpose of preventing or removing any nuisance arising from such privies, drains, or cess-pools.

148. All public streams, channels, water-courses, tanks, reservoirs, springs, and wells in any town shall, for the purposes of this Act, be under the direction and control of the Commissioners.

149. The Commissioners shall have power to set apart a sufficient number of convenient tanks, or parts of rivers, streams, or channels, not being private property, for the inhabitants to bathe in, and also to set apart tanks or other places for washing animals or clothes, or for any other purpose connected with the health, cleanliness, or comfort of the inhabitants.

150. It shall be lawful for the Commissioners to require, by notice in writing, the owner of any premises to cleanse any private tank, and to drain off and remove any waste or stagnant water within any such premises which may appear to be injurious to health or offensive to the neighbourhood; and if such owner refuse or neglect to comply with such requisition during eight days from the service thereof, the Commissioners, their officers, and workmen, may enter such premises, and do all such necessary acts for all or any of the purposes aforesaid as they shall think fit; and the expense incurred thereby shall be paid by the

owner of such premises so making default, and shall be recoverable as a debt due to the Commissioners.

151. Whenever any lands or premises being private property or within any private enclosure, appear to the Commissioners to be, by reason of thick or noxious vegetation or want of drainage, in a state injurious to health or offensive to the neighbourhood, it shall be lawful for the Commissioners to require, by notice in writing, the owner or occupier of the premises to clear and remove such vegetation or drain such premises, and if he do not within one week after such notice begin to cut, clear, and remove such vegetation, or to drain such land, and do not complete such work with the due diligence, the Commissioners, their officers and workmen, may after forty-eight hours' notice, enter into the said premises, and do all necessary acts for the purpose aforesaid as they shall think fit, and the expense incurred thereby shall be paid by the owner or occupier of such premises, and shall be recoverable as a debt due to the Commissioners.

152. The Commissioners may, from time to time, as they see fit, drain off into any sewers, and cleanse and fill up or otherwise abate, any stagnant pool, ditch, tank, pond, or other receptacle of water (the same not being within any private enclosure) which shall appear to them to be useless or unnecessary, or likely to prove injurious to the health of the inhabitants, whether the same be the private property of any person or not.

CHAPTER 2.

Penalties.

153. Whoever wilfully removes, obliterates, or destroys any name or number affixed under section 141 of this Act, or under the provisions of any Act hereby repealed, shall be liable on conviction by a Magistrate to a fine not exceeding Rs. 20.

154. Whoever commits any nuisance, or deposits, or permits his servants to deposit any dust, dirt, dung, ashes, garden, kitchen, or stable refuse or filth of any kind, or any animal matter, or any broken glass or earthenware, broken brick, mortar, or other rubbish, in any road or on the pavement or verandah of any house, or on any ground between the house and the road, or any public quay, jetty, or landing place, or on any part of a river bank, whether above or below high water-mark, except in such places and in such manner and at such hours as shall be fixed by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

155. Whoever causes or allows the water of any sink or sewer, or any other offensive liquid matter, belonging to him or being on his land, to run, drain, or be thrown or put upon any road or public highway; or causes or allows any offensive matter from any sewer or privy to run, drain, or be thrown into a surface drain in any such road or highway, shall be liable to a fine not exceeding ten Rupees.

156. Whoever, being the occupier of a house within the limits of any Municipality, keeps or allows to be kept for more than twenty-four hours, or otherwise than in some proper receptacle, any dirt, dung, night-soil, filth, or any noxious or offensive matter, in or upon the roof of such house, or in or upon the roof of any out-house, or in any yard or ground attached to, and occupied by the occupier of such house, shall be liable to a penalty not exceeding ten Rupees for each offence.

157. Whoever, being the owner or occupier of any house, building, or land within any Municipality, whether tenanted or otherwise, suffers the same to be in a filthy or unwholesome state, shall be liable to a penalty not exceeding ten Rupees, and to a further penalty not exceeding ten Rupees for every day after conviction for such offence during which the offence is continued.

158. It shall also be lawful for the Commissioners to grant to such persons and for such period as they think fit, licenses to keep privies for public accommodation, subject to such conditions as may be necessary for the preservation of public health and decency. Any such person holding such license, and failing to observe the conditions prescribed in such license, shall be liable to a fine not exceeding fifty Rupees. Provided that it shall be lawful for the Commissioners, at any time, on giving one month's notice in writing, to cancel any license granted under this section.

159. Whoever throws or puts, or permits his servants to throw or put any earth, dirt, or other filth, rubbish, or night-soil into any sewer not specially appropriated for such purpose by the Commissioners, shall be liable to a penalty not exceeding ten Rupees for each offence.

160. Whoever, except as permitted by the Commissioners, bathes in any public stream, channel, water-course, tank, reservoir, spring, or well, or in any other manner fouls the water thereof, shall be liable to a fine not exceeding ten Rupees for each offence.

161. Whoever being the owner or keeper of any cattle, sheep, or pigs, suffers the stall, pen, or place in which they are kept, in or near any road or public highway, to be in a filthy or noxious state, or neglects to employ proper means to remove the filth therefrom, shall be liable to a fine not exceeding twenty Rupees, and to a fine not exceeding three Rupees for every day after conviction for such offences during which the offence is continued.

CHAPTER 3.

Conservancy works.

162. The Commissioners shall provide and maintain, in sufficient numbers and in proper situations, common privies and urinals, and shall cause the same to be kept in proper order and to be daily cleansed.

163. It shall be lawful for the Commissioners to prescribe the form or construction of privy which

the owner or occupier of any house or building within the limits of the Municipality may have on his premises; and such owner or occupier shall have such privy shut out by a wall or fence from the view of persons passing by or residing in the neighbourhood; and any such owner or occupier having a privy constructed in a form different from that prescribed by the Commissioners, or failing to shut it out from public view in the manner hereinbefore directed, shall be liable to a fine not exceeding ten Rupees, and to a further fine not exceeding ten Rupees a day for each day of default or breach of the provisions of this section after written notice duly given by the Commissioners to such owner or occupier.

164. All public sewers, drains, and other works for conservancy existing in any Municipality at the time this Act comes into operation, or which may afterwards be made, shall be under the direction and control of the Commissioners.

165. All public sewers, or other works for the improvement, or the conservancy hereafter required in any Municipality shall be constructed under the direction of the Commissioners, who shall be empowered to purchase any land necessary for such purpose from funds at their disposal; or such land shall, if necessary, be taken under the sanction of Government, under the provisions of any Act heretofore passed, or which shall hereafter be passed, for the acquisition of land for public purposes.

166. All branch drains, and all privies and cess-pools within any town, shall be under the survey and control of the Commissioners, and shall be repaired and made efficient at the cost of the owners of the lands and buildings to which the same belong. If any such owner neglect, during eight days after notice in writing, to repair and make the same efficient in such manner as may be required by the Commissioners, the Commissioners shall cause such drain, privy, or cess-pool to be made efficient, or, if necessary, removed, and the expense of such removal or repair shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

167. If any such drain, privy, or cess-pool is constructed, after the passing of this Act, contrary to the directions and regulations of the Commissioners, or contrary to the provisions of this Act, or if any person, without the consent of the Commissioners, constructs, re-builds, or unstops any drain, privy, or cess-pool, which has been ordered by them to be demolished or stopped up, or not to be made, every person so doing shall be liable to a penalty not exceeding fifty Rupees. And the Commissioners may cause such drain, privy, or cess-pool to be removed, or may cause such amendment or alteration to be made therein as they think fit; and the expense thereof shall be paid by the person by whom such drain, privy, or cess-pool was improperly constructed, re-built, or unstopped, and shall be recoverable as a debt due to the Commissioners.

CHAPTER 4.

Obstructions in the road.

168. Whoever builds any wall or erects or sets up any fence, rail, post or other obstruction or encroachment, in any road or public highway, or in or over any open drain, sewer, or aqueduct along the side of any such road or highway, shall be liable to a fine not exceeding one hundred Rupees; and the Commissioners shall have power to remove any such obstruction or encroachment; and the expense of such removal shall be paid by the person erecting the same, and shall be recoverable as a debt due to the Commissioners.

169. Whoever displaces, takes up, or makes any alteration in the pavement or other materials, or in the fences or posts of any road or public highway, without the consent in writing of the Commissioners, or without other lawful authority, shall be liable to a fine not exceeding fifty Rupees.

170. The Commissioners may give notice in writing to the owner or occupier of any house or building as aforesaid, to remove or alter any projection, encroachment, or obstruction, which after this Act shall have taken effect, shall be erected or placed against or in front of such house or building, if the same overhangs, or juts into, or in any way projects or encroaches upon, or is an obstruction to the safe and convenient passage along any road or public highway, or obstructs, or projects or encroaches into or upon, any uncovered aqueduct, drain, or sewer in such road or highway; and such owner or occupier shall, within fourteen days after the service of such notice upon him, remove such projection, encroachment, or obstruction, or alter the same in such manner as shall have been directed by the Commissioners, and in default thereof shall be liable to a fine not exceeding two hundred Rupees; and the Commissioners in such case may remove or alter such projection, encroachment, or obstruction; and the expense of such removal or alteration shall be paid by the owner or occupier so making default, and shall be recoverable as a debt due to the Commissioners.

171. The Commissioners may cause any such projection, encroachment, or obstruction erected or placed against or in front of any house or building in any road or public highway before this Act shall have been extended to the place, to be removed or altered as they shall think fit; provided that notice be given of such intended removal or alteration to the occupier of the house or building against, or in front of which such projection, encroachment, or obstruction shall be, thirty days before such alteration or removal is begun; and they shall make reasonable compensation to every person who suffers damage by such removal or alteration.

172. Whenever any house or building, part of which projects beyond the regular line of a road or public highway or beyond the front of the house or building on either

side thereof, shall be taken down in order to be re-built or altered, the Commissioners may require the same to be set back to, or towards the line of the road or highway, or the line of the adjoining houses or buildings, and shall make reasonable compensation to the owner of such house or building for any damage he may thereby sustain.

173. The Commissioners may give notice to the owner or occupier of any land to cut and trim any hedges or trees which overhang any road or public highway, so as to obstruct the passage; and in the event of such notice not being complied with within eight days from the date of service thereof, the Commissioners may cause the said hedges or trees to be cut and trimmed in the manner required; and the expense incurred by the Commissioners in respect thereof shall be paid by the owner or occupier, and shall be recoverable as a debt due to the Commissioners.

174. It shall be lawful for the Commissioners, by a by-law to be made in manner hereinafter provided, to direct that the external roofs and walls of huts or other buildings about to be erected or renewed in or near any road or public highway shall not be made of grass, leaves, mats, or other such inflammable materials.

175. No person intending to build or take down, alter, or repair any building, shall deposit any building materials or make a hole in or near any public highway, without the permission of the Commissioners, and when such permission is granted to any person, he shall, at his own expense, cause such materials or such hole to be sufficiently fenced and enclosed until the materials are removed, or the hole is filled up or otherwise made secure; and shall cause the same to be sufficiently lighted during the night: and whoever so deposits materials or so makes a hole without such permission, or fails to fence or enclose and cause to be lighted such materials or whole, or remove such materials or fill up or otherwise make secure such hole when the permission has been withdrawn, shall be liable to a fine not exceeding fifty Rupees, and a further fine not exceeding fifty Rupees for every day while the offence is continued after twenty-four hours' notice from the Commissioners.

176. If any house or other building, tank, well, or hole or other place, whether on public or private ground be, for want of sufficient repair or protection, dangerous to human beings, the Commissioners shall cause notice in writing to be given to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier of the premises, if any, and shall also cause notice to be put on some conspicuous part of such premises, requiring the owner, or occupier, if any, forthwith to take down, secure, repair, or protect such building, tank, well, or hole, or other dangerous place; and if such owner or occupier do not, within three days after such notice, begin to comply with the requisition, and do not carry on the work to the satisfaction of the Commissioners, they may

cause the same to be taken down, secured, repaired, or protected, so as to prevent danger therefrom; and the expense of such work shall be paid by the owner or occupier of such property so making default, and shall be recoverable as a debt due to the Commissioners.

177. If, in any road any house, building or wall, or anything affixed thereon, be deemed by the Commissioners to be in a ruinous state or likely to fall, or in any way dangerous, they shall forthwith give notice in writing to the owner, if he be known and resident within the limits of their jurisdiction, and also to the occupier thereof, if any, requiring such owner or occupier to take down or secure the same within a fixed time; and in default the Commissioners shall cause such repairs to be made or such buildings to be removed; and the expense thereby incurred shall be paid by the owner of the premises so making default, and shall be recoverable as a debt due to the Commissioners.

178. Whenever, under the provisions of this Act, any work is required by the Commissioners to be executed, or any alterations or improvements to be made in any building, premises, or place, and such work, alterations, or improvements are executed by the occupier of such house, place, or premises, or by the Commissioners, at his expense, the cost thereof may be deducted by such occupier from the next and following payments of his rent due or becoming due to such owner, or may be recovered by him in any court of competent jurisdiction. Provided always, that in case the occupier has a beneficial interest in such building, premises, or place, he shall deduct or recover such sum only as will bear the same proportion to the entire cost of such work, alteration, or improvement, as the value of the owner's interest bears to the value of the joint interest of him and the occupier. And provided also, that in case the rents issuing out of any such building, premises, or place belong to more persons than one, who are entitled to the same, either as being joint proprietors of such building, premises, or place, or as having intermediate and other interests therein, the cost of any work, alteration, or improvement as aforesaid payable by the owner, shall be borne by such persons in proportion to their respective interests, and any one or more of such persons, who may have been compelled to pay more than a just proportion in the first instance, shall have like remedies against the others, for enforcing contribution by them, as are hereby given to the occupier as against the owner.

179. The materials of any such house, building, wall, or other structure or any part of the same which may be pulled down as provided in Section 176, may be sold by the Commissioners, and the proceeds of such sale applied to the payment of the expenses incurred. Any surplus of such sale shall on demand be restored to the owner of such house, building, or wall, and if unclaimed shall, after the lapse of twelve months, be carried to the credit of the Municipal Fund.

CHAPTER 5.

Regulation of certain offensive trades and of Burial and Burning Grounds.

180. Within such limits as may for the

Penalty for establishing certain offensive and dangerous trades within limits to be fixed by the Commissioners.

purposes of this section be fixed by the Commissioners, no premises shall be newly used except under license from the Commissioners, for any of the following purposes, namely, for melting tallow, for boiling offal or blood, or as a soap house, oil-boiling house, dyeing house, tannery, brick pottery or lime kiln, or other manufactory or place of business from which offensive or unwholesome smells arise, or as a yard or depot for hay, straw, wood, or coal; and whoever without a license uses any such premises for such purpose, shall be liable to a fine not exceeding two hundred Rupees, and a fine not exceeding fifty Rupees for every day after the conviction for such offence, during which the said offence is continued.

181. No burial or burning ground, whether public or private, shall be made or formed after the passing of this Act, otherwise than by or under the authority of the Lieutenant-Governor of Bengal, without a license from the Commissioners; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any burial or burning ground made or formed without such license, shall be liable to a fine not exceeding two hundred Rupees.

No burial or burning place henceforth to be formed without leave of Government, or of Commissioners.

Governor of Bengal, without a license from the Commissioners; and whoever shall bury or burn, or cause, permit, or suffer to be buried or burned, any corpse in any burial or burning ground made or formed without such license, shall be liable to a fine not exceeding two hundred Rupees.

182. If, upon the evidence of competent

Commissioners may order certain burial or burning places to be closed.

persons, it shall appear to the Commissioners that any burial or burning ground is in such a state as to be dangerous to the health of persons living in the neighbourhood thereof, and also that a suitable place for interment or burning, as the case may be, exists within a convenient distance and is available, the Commissioners, with the sanction of the Lieutenant-Governor of Bengal previously obtained, may, by notification to be affixed on some conspicuous part of the ground, appoint a time, not being less than two months, for the closing of such burial or burning ground, and whoever, after the time so appointed, buries or burns, or causes or permits to be buried or burned, any corpse therein, shall be liable to a fine not exceeding one hundred Rupees.

CHAPTER 6.

Vaccination and Inoculation.

183. In any Municipality where the Lieutenant-Governor may consider

Operation of this chapter.

that proper and sufficient arrangements have been made for the vaccination or inoculation with the cow-pox of the inhabitants thereof, the practice of inoculation shall be prohibited with effect from such date as may be notified by the Lieutenant-Governor at the time of the extension of this Chapter to such Municipality.

184. Any person who shall thereafter produce, or attempt to produce, in

Penalty for inoculating or otherwise producing small-pox.

any person, by inoculation with variolous matter, or by wilful exposure to variolous matter, or to any matter, article, or thing im-

pregnated with variolous matter, or who shall wilfully, by any other means whatsoever, produce the disease of small-pox in any person, shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

185. If any person having been inoculated

Penalty for entering into any place, subject to this Act, without a proper certificate, before forty days from date of inoculation.

with the small-pox in a place to which the provisions of this Act shall not at the time be applicable, shall afterwards enter the town of Calcutta, or any other town or place to which such provision shall then be applicable, before the elapse of forty days from the date of such inoculation, or without a certificate from a qualified medical officer, stating that such person is no longer likely to cause contagion, such person shall be liable, on conviction before a Magistrate, to imprisonment of either description for a period not exceeding three months, or to a fine not exceeding two hundred Rupees, or to both.

186. Whenever a Magistrate shall sentence

an offender to fine under this Chapter, it shall be lawful for such Magistrate to award any portion not exceeding one-half of such fine to the person on whose information such offender has been convicted.

PART X.—MUNICIPAL MARKETS.

187. It shall be lawful for the Municipal

Commissioners to grant licenses for the use of any place as a market for the sale of meat, fish, fruit and vegetables within the Municipality.

188. Every license to be granted under the

provisions of this Act shall be in force until the next ensuing day therein named for the commencement thereof, and the said Municipal Commissioners shall grant such license whenever it shall be certified to them in writing, under the hand of the Vice-Chairman of the Municipal Commissioners, that such place is fit to be used as a market.

189. The Vice-Chairman, upon the application

in writing of the owner of any such place, shall certify under the preceding section, unless such place be defective as a market in drainage, ventilation, water-supply, or proper width of paths and ways therein.

190. Whoever wilfully or negligently permits

any place within the limits aforesaid to be used as a market for the sale of meat, fish, fruit, or vegetables, without a license under this Act, shall, unless such place shall have been used as a market for the sale of similar articles at the time of the passing of this Act, be liable to a penalty not exceeding two hundred Rupees; and shall also be liable to a further penalty not exceeding fifty Rupees for every day during which the said offence shall be continued.

191. Whenever three convictions under the

provisions of the next preceding section shall have been pronounced in respect of the same place, it shall be lawful for the

Magistrate, on the application of the Municipal Commissioners, to order such place to be closed, and thereupon to appoint persons, or otherwise take order, to prevent such place being so used; and every person who shall sell or expose for sale, meat, fish, fruit, or vegetables in any place which shall have been so closed shall be liable for each offence to a fine which may extend to ten Rupees."

192. The owner or lessee of every place within the limits aforesaid at the time of the passing of this Act used as a market for the sale of meat, fish, fruit, or vegetables, shall, within six months of the passing of this Act, register, or cause to be registered, the same in a book to be kept for that purpose by the Municipal Commissioners at their office, in which shall be stated the name of the owner thereof, and of the lessee, the extent and boundary of the market, and the description of articles sold therein.

193. Such registration shall be made on the application in writing of the owner or lessee, or some one of the owners or lessees thereof, and every such application shall contain the particulars hereinbefore required to be set out in the registration.

194. Every transfer of interest in any such market as last aforesaid shall be in like manner registered within two months after the date of transfer.

195. Any market which, or the transfer of which, shall not be duly registered under the preceding sections shall be deemed to be a place not used as a market at the time of the passing of this Act.

196. The Municipal Commissioners may from time to time, if they shall think fit, with the sanction of the Government of Bengal, provide places within the said town for the purpose of being used as municipal markets, and may charge such rents, tolls and fees as to them may seem fit for the use of or right to expose goods for sale in such markets, and for the use of shops, stalls and standings therein.

197. All such rents, tolls, and fees which shall be imposed shall be recoverable by the Municipal Commissioners from the persons liable to pay the same, as if the amounts payable in respect thereof were rates due to the Commissioners from such persons under the provision of this Act.

198. It shall be lawful for the Commissioners to make bye-laws for the establishment and publication of a price-current by measure, weight, or tale of the articles sold in Municipal markets under this Act, and for prescribing the mode of sale of such articles.

199. It shall be lawful for the Municipal Commissioners to expel from any such market any person who or whose servants may be convicted of disobeying any such bye-law, and to prevent such person by himself or his servants

further carrying on any trade or business in such market, or occupying stalls or shops therein, and to determine any lease or tenure which such person may have in any such stall or shop.

PART XI.—JURISDICTION OF COMMISSIONERS IN MUNICIPAL AND OTHER CASES.

200. It shall be lawful for the Lieutenant-Governor to direct that any two or more Commissioners of any Municipality may exercise within the limits of such Municipality the powers of a Magistrate in respect of all or any of the offences under the following provisions of this Act, namely, Sections 69, 76, 77, 79, 84, 85, 86, 87, 88, 97, 117, 118, all the sections of Parts IX and X, and the rules and bye-laws which may be framed under any Section of this Act, and also in respect of all offences named in the Penal Code which may be triable under the Criminal Procedure Code by a subordinate magistrate of the first class. When such direction shall have been notified in the *Calcutta Gazette*, then any person accused of an offence, or liable to a penalty under or in pursuance of the above-mentioned provisions of this Act, shall be tried by a bench of not less than two Commissioners sitting together. With respect to any matter which may, under this section, be transferred to the jurisdiction of the Commissioners, the powers, duties, and authority of the Magistrate shall cease. Provided that if the Commissioners, or a bench of the Commissioners, refuse or omit to act under this section, the Magistrate may, with the sanction of the Commissioner of the Division, resume for such time as he may seem fit the functions transferred to the Commissioners under this section. It shall be competent to the Lieutenant-Governor to amend, modify, or recall any direction notified under this section. In case of difference of opinion between the members of a bench of Commissioners, the opinion of the majority shall prevail; when the numbers are equally divided, the opinion of the senior Commissioner shall prevail. The provisions of this section shall not be held to affect the appellate jurisdiction of the Magistrate of the district, under Chapter XXX of the Code of Criminal Procedure, or the powers of supervision vested in the Magistrate of the district by section 434 of the same Code.

201. It shall be lawful for the Commissioners at a meeting to make bye-laws for regulating the rotation in which, and the place at which, the Commissioners shall sit to decide cases under the next foregoing section, and to assign from the Municipal Fund salaries to clerks and other servants who may be appointed by the Commissioners to serve in the courts of benches of Commissioners sitting under the next preceding section.

PART XII.

THIRD CLASS MUNICIPALITIES.

202. It shall be lawful for the Lieutenant-Governor to extend the provisions of this and the next succeeding Part to any place not being a I or II Class Municipality, and it shall be lawful for the Lieutenant-Governor to delegate the power of extending the said provisions to such officers as he may see

fit. After such extension shall have been notified the Magistrate of the district may by a writing under his hand and seal appoint not less three and not more than five persons to be a punchayet in such place. Provided that no punchayet shall be appointed for any place in which there shall be less than sixty houses, and provided that no punchayet shall be appointed in any place, until a Magistrate shall, in personal communication with some of the residents of such town, have explained to them the general duties of a punchayet.

203. If two or more places containing together not less than eighty houses are so situate that some house in one of such places is situate within one mile of some house in each of the others, it shall be lawful for the Magistrate to form such places into a union, and for the purposes of this part such union shall be deemed to be a village.

204. It shall be lawful for the Magistrate of the district to permit or cause the election of a punchayet, under such rules as the Lieutenant-Governor may from time to time prescribe for any place, instead of appointing such punchayet under section 201 of this Act. The Magistrate of the district shall have power to accept resignations and to fill up vacancies in punchayets either by election or by appointment. Every member of a punchayet shall hold office until a successor be elected or appointed. But no person shall be eligible for membership of the punchayet of any place, unless he be a resident in such place, or the proprietor or holder of land therein or his local agent, provided that such proprietor or local agent shall not be eligible for membership unless he be resident within one mile from some part of such place.

205. Whenever the majority in number of the adult male residents in any place or in two or more places so situate as in section 202 is set forth shall by a writing signed by them apply to the Magistrate of the district for the appointment of a punchayet in such place or places, it shall be lawful for him to appoint a punchayet under this Part in such place or places without regard to the number of houses therein contained, and all the provisions of this Part shall apply to such punchayet and to such place or places.

206. It shall be lawful for the Magistrate of the district to declare by a writing under his hand and seal what shall be the limits of any Municipality constituted under this Part. But in any case where no such declaration is made, the limits of a Municipality under this Part shall be taken to be the boundaries of the area of the village or villages which constitute such Municipality.

207. It shall be lawful for the punchayet of any Municipality constituted under this Part to impose within the limits of such Municipality the tax described at section 21 clause (a) of this Act, provided that the average annual tax on each holding shall not exceed one rupee.

208. The assessment to the tax imposed under the next foregoing section shall be made by the punchayet, subject as far as may be to the provisions

of sections 32, 33, 34, 35, 36, 37, 38, 39 and 40 of Part III, Chapter 2 of this Act in respect to Commissioners, provided that it shall not be necessary to send any list or notice of assessment under this part anywhere outside the place for which the assessments may be framed; and provided that any person dissatisfied with his assessment may appeal orally or in writing to the punchayet, who shall consider and decide finally on such appeal; and also that the Magistrate may call for the list of assessment of any village, and that he shall call for such list on the application of ten tax-payers of such villages, and may pass such orders on any such list as he may think fit.

209. Every punchayet shall appoint one of their number to receive and collect the tax, and to grant receipts for the same and to keep the accounts thereof, and it shall be lawful for the punchayet to permit the person so appointed to retain any sum not exceeding six per cent. of the amount collected by him to re-pay the costs of such collection.

210. The collecting member of the punchayet shall collect the tax due every quarter, following, as near as may be, the procedure laid down in sections 99, 100, 102, 104, 105, and 107 of Part IV of this Act, provided that the collecting member shall himself do all which must be done by the tax collector or by the Magistrate under the above-mentioned sections; and provided that the collecting member be not bound to make use of the forms prescribed in these sections, so long as any warrant of distress issued for tax due under this Part shall be in writing, and shall be under the hand of the collecting member.

211. Any person against whom distress may issue under the next foregoing section may, if he dispute his liability to the arrear demanded of him, apply to the Magistrate either orally or in writing, and the Magistrate, after hearing the applicant's statement and making such enquiry as he may see fit, shall pass such order as he may deem proper on the application.

212. The proceeds of the tax levied under this part, together with any fines realized under this Act, and any other sum which may become applicable for the purposes of this Act, shall constitute a fund which shall be called "The Village Fund;" and such fund shall be applicable to the payment of chowkedars, and the balance after payment of chowkedars shall be applicable to the supply of drinking water to the residents or to their cattle, to simple conservancy operations, and to the support of *patahalas* or village schools.

213. The punchayet of any place shall be bound to appoint such persons to be chowkedars as they may deem fit, and to assign them salaries out of the Village Fund; provided that not more than one chowkeedar be appointed to every sixty houses, and that the salary of a chowkeedar be not less than three rupees a month, subject to deduction on account of the revenue due on any *chakras* lands enjoyed by such chowkedars.

214. On the appointment of any chowkeedar the punchayet shall give to him a certificate signed by them of such his appointment, specifying therein the rate of salary at which he has been appointed, and he shall within seven days produce such certificate at the police station within the limits of which his village may be situate, and the officer in charge of such station shall cause the particulars of such certificate to be registered in a book to be kept in such station for the purpose of such registration, and shall report the same to the Magistrate.

215. It shall be lawful for the Magistrate if he see fit to dismiss any chowkeedar for misconduct or neglect of duty, and the punchayet shall thereupon appoint a successor. It shall be lawful for the punchayet to dismiss or fine to the extent of one month's salary any chowkeedar for neglect of duty or misconduct, provided that such chowkeedar may within sixty days appeal to the Magistrate against such dismissal or fine, and the Magistrate shall thereon make such enquiry and pass such order as he may see fit.

216. Every chowkeedar appointed under the provisions of this Part shall perform the following duties:

(1) He shall give immediate information to the officer in charge of the police station within the limits of which the village is situate of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in the final section of this Part which may be committed within the village of which he is chowkeedar, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

(2) He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in the final section of this Part.

(3) He shall observe, and from time to time report to the officer in charge of the police station within the limits of which the village may be situate, the movements of all bad characters in such village.

(4) He shall report to the officer in charge of such police station the arrival of suspicious characters in the neighbourhood.

(5) He shall present himself at such station twice in each week, if such station be within two miles of the village, and if it be more remote once in each week, or once in each fortnight as the Magistrate may direct.

(6) He shall supply any local information which the Magistrate or any officer of police may require.

(7) He shall obey the orders of the punchayet in regard to keeping watch in the village and other matters connected with his duties as chowkeedar.

217. Whenever the chowkeedar may arrest any person, such chowkeedar shall forthwith take the person so arrested to the police station within the limits of which such village is situate, provided that if the arrest is made at night, such person shall be so taken, as soon as convenient, on the following morning.

218. The punchayet shall exercise a general control over the chowkedars, and every member of such punchayet who may know or be informed of the commission within the village of any offence specified in the final section of this Part shall forthwith cause the same to be reported by the chowkeedar to the officer in charge of the police station within the limits of which the village may be situate, and on failure of the chowkeedar, such member shall himself report the same to such officer.

219. Every chowkeedar shall receive, month by month, the full amount of his salary from the member of the punchayet appointed to collect the tax.

220. Whenever the salary of any month shall not be paid in full to any chowkeedar on or before the 15th of the month following, such chowkeedar may apply to the Magistrate, who shall call upon the punchayet within ten days to show cause why they should not pay the amount due to such chowkeedar, and the Magistrate after hearing the punchayet shall pass such order as he may deem fit directing the punchayet or any member thereof to pay the chowkeedar's salary, or directing distraint of the property of the punchayet or any member thereof to the amount of the arrear due to the chowkeedar.

221. All powers vested in the punchayet for the appointment and dismissal of chowkedars and for fixing the number of chowkedars to be appointed and the rate of their pay, and for making and levying the assessments hereinbefore directed to be made, may be exercised by the Magistrate or any person whom the Magistrate may by any writing under his hand authorise on that behalf, in case the punchayet shall, for fifteen days after a notice from the Magistrate to exercise such powers or any of them, refuse or neglect to exercise the same, and the Magistrate shall be bound to enquire into any matter concerning the due observance of the provisions of this part in any village whenever ten adult tax-payers may make a representation to the effect that the punchayet's proceedings require supervision or amendment.

222. The punchayet shall be bound to affix once in every quarter on a conspicuous place in the village, or in each village of their circuit, an account of the receipts and expenditure of the quarter next preceding. Any ten adult tax-payers of the village may, if the accounts are not published, or if they are dissatisfied with such accounts, make a representation to the Magistrate who shall be bound to supervise the same.

223. It shall be lawful for the Lieutenant-Governor to invest all or any of the members of a ^{Jurisdiction of a panchayat.} panchayat with powers described in Section 200 of this Act so far as the same are applicable. Two or more of the members so invested may thereafter sit together under such bye-laws as to rotation, days of sitting, and place of sitting, as the Magistrate may from time to time prescribe, and so sitting shall have jurisdiction within the limits of their municipality. All the provisions of the said section with respect to Commissioners shall apply to members of a panchayat invested with powers as aforesaid so far as the said provisions are or may be applicable.

PART XIII.

MISCELLANEOUS.

224. Every bill, notice, schedule, summons, or ^{Service of notice.} notice of demand, regarding any assessment, rate, or tax or any money due in respect of the same, may be served personally upon the person to whom the same is assessed, or be left at his usual place of abode with some adult male member or servant of his family, or if it cannot be so served, may be put up on some conspicuous part of such place of abode, and shall thereby be deemed to be duly served.

^{Proviso.} Provided that, if the place of abode of the owner of any house, building, or land in respect of which a rate is assessed be unknown, or if the owner of any such house, building, or land be not resident within the limits of the place, every such bill, notice, summons, or notice of demand, shall be deemed to have been duly served, if put up on some conspicuous part of the house, building, or land in respect of which the rate is assessed.

225. No assessment, and no charge or demand ^{Assessment not to be impeached if the directions of the Act are in substance complied with.} of a rate or tax made under the authority of this Act shall be impeached or affected by reason of any mistake in the name of any person liable to pay the rate or tax, or in the description of any property or thing liable to the rate or tax, or any mistake in the amount of assessment, provided the directions of this Act be in substance and effect complied with; and no proceedings under this Act shall, for want of form, be quashed or set aside in any court of justice.

226. No distress levied by virtue of this Act ^{Distress not unlawful for want of form.} shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in the notice, schedule, summons, notice of demand, warrant of distress, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser *ab initio* on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularity may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction.

227. Instead of proceeding by distress and ^{Commissioners may bring suit instead of distressing, or on failure of distress.} sale, or in case of failure to realize by distress the whole or any part of any rates, taxes, expenses, or charges, recoverable under the provisions of this Act, the Commissioners may sue the person liable to pay the same in any Court of competent jurisdiction.

228. The Commissioners may make compensation out of the Municipal Fund to any person sustaining any damage by reason of the exercise of any of the powers vested in the Commissioners, their officers or servants, under this Act. ^{Power to make compensation out of the Municipal Fund.}

229. It shall be lawful for the Commissioners to make bye-laws, and to repeal, alter, and amend the same, subject to the confirmation hereinafter-mentioned, for regulating the time and mode of collecting the rates and taxes mentioned in this Act, for regulating the conduct of persons employed by them, for the management of all matters connected with conservancy, and for carrying out all the purposes of this Act; and to affix fines as penalties for the infringement of such bye-laws. ^{Commissioners empowered to make bye-laws.} Provided that no bye-law shall be repugnant to any law in force, and that no fine for any one infringement of a bye-law shall exceed twenty Rupees, and that in case of a continuing infringement no fine shall exceed five Rupees for every day after notice from the Commissioners of such infringement.

230. No bye-law or alteration of a bye-law shall have effect until the same shall have been approved and confirmed by the Lieutenant-Governor of Bengal, and shall have been published for such length of time and in such manner as the Lieutenant-Governor of Bengal shall order. ^{Confirmation and publication of bye-law.}

231. All bye-laws, when the same shall have been duly confirmed and published, shall, until the same be repealed or altered, be of the like effect as if they were inserted in this Act. ^{Bye-laws until repealed or altered, to be of like effect as if inserted in this Act.}

232. No action shall be brought against the Commissioners, or against a panchayat, or any of their officers, or any person acting under their direction, for anything done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Commissioners or affixed at some conspicuous place in the village of such panchayat, or at the place of abode of such person, explicitly stating the cause of action and the name and place of abode of the intended plaintiff; and unless such notice be proved, the court shall find for the defendant, and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards; and if any person to whom any such notice of action is given, shall before such action is brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

233. The Commissioners may direct any prosecution for any public nuisance whatever, and may order proceedings to be taken for the recovery of any penalties, and for the punishment of any persons offending against the provisions of this Act, and may order the expenses of such prosecution or other proceedings to be paid out of the Municipal Fund, and no charge of an offence under this Act shall be instituted without the order or consent of the ^{No charge to be instituted under this Act without consent of Commissioners.}

Commissioners, and no such charge shall be instituted except within three months next after the commission of such offence. Any prosecution under this section shall be instituted before any Magistrate having jurisdiction under the provisions of Chapter XV of the Criminal Procedure Code. The procedure of the above-mentioned code shall apply to all trials of offences under this Act.

234. All the proceedings of the Magistrate of the district, or of a Magistrate under this Act, or of the Municipal Commissioners, except as otherwise specially provided, shall be subject to the control and revision of the Commissioner of the division; and all the proceedings of the Commissioner of the division shall be subject to the control of the Lieutenant-Governor of Bengal.

SCHEDULE A.
(Referred to in Section 5.)
ACTS REPEALED.

<i>Number of Act.</i>	<i>Title.</i>
Act XXVI of 1850 ...	To enable improvements to be made in towns.
Act XX of 1856 ...	To make better provision for the appointment and maintenance of police chowkedars in cities, towns, stations, suburbs, and bazaris in the Presidency of Fort William in Bengal.
Act XXI of 1857 ...	To make better provision for the order and good government of the suburbs of Calcutta and of the station of Howrah.
Act XII of 1858 ...	For raising funds for making and repairing roads in the suburbs of Calcutta and the station of Howrah.
Act III (B.C.) of 1864, or District Municipal Improvement Act.	For the appointment of Municipal Commissioners in towns and other places in the provinces under the control of the Lieutenant-Governor of Bengal, and to make better provision for the conservancy, improvement, and watching thereof, and for the levying of rates and taxes thereon.
Act IV (B.C.) of 1865 ...	For the prohibition of the practice of inoculation in the towns and suburbs of Calcutta and in towns to which Act III of 1864 has been or shall hereafter be extended.
Act VI (B.C.) of 1867 ...	For the better regulation of the police in towns and municipalities in the territories under the control of the Lieutenant-Governor of Bengal.
Act VII (B.C.) of 1867 ...	For amending Act III of 1864.
Act II (B.C.) of 1868 ...	For amending the District Municipal Improvement Act.
Act VI (B.C.) of 1868, or District Towns Act 1868.	For providing for the better regulation of the police in towns under the control of the Lieutenant-Governor of Bengal, and for the conservancy and improvement thereof.

SCHEDULE B (referred to in section 36).

NOTICE OF ASSESSMENT.

An assessment made for [here describe the Municipality for which the assessment is made] upon the several occupiers of houses and other

property in the said Municipality pursuant to the Bengal Municipalities Act, 1872, for the purpose of maintaining the conservancy for such Municipality and carrying out the other provisions.

Property occupied.	Name of occupant.	Profession or business.	Amount of quarterly assessment.

Whereas the above assessment has been duly made pursuant to the Bengal Municipalities Act, 1872, and has been revised and settled by me, the undersigned Magistrate of _____, the several persons whose names are included in the said assessment are hereby required to pay the quarterly instalments set opposite to their names with regularity to the Tax Collector or other person appointed by the Magistrate to receive the same, the first payment on the first day of () and every subsequent payment on or before the first day of () the first day of (), and the first day (), or in default thereof, any arrear that may be due will be realized by distraint and sale of the personal effects of the defaulter, or of any goods and chattels which may be found on the premises in respect of which such defaulter is assessed, and such other proceedings adopted for the recovery of the same as allowed by law.

Dated this day of
Magistrate of

SCHEDULE C.—(REFERRED TO IN SECTION 58.)

Tax on Carriages, Horses, and Elephants.

	Rs.	p.	quart.
For every 4-wheeled carriage on springs drawn by two horses	...	4	■
For every 4-wheeled carriage on springs drawn by one horse or pony, or a pair of ponies under thirteen hands	...	1	8
For every 4-wheeled carriage without springs	...	1	8
For every 2-wheeled carriage on springs	...	2	4
For every 2-wheeled carriage without springs, drawn by a horse, pony, or mule	...	0	12
For every horse	...	2	4
For every pony under thirteen hands or mule	...	0	12
For every elephant	...	6	0

Ponies under eleven hands, and children's carriages the wheels of which do not exceed twenty-four inches in diameter, exempt.

SCHEDULE D.

(Referred to in Section 70.)

Locate on Professions, Trades, and Callings.

CLASS I.

	Yearly.
	Rs.
Every Joint-Stock Company	100

CLASS II.

Every Merchant, Banker, Shroff, Banian, wholesale Trader, and Commission Agent, and every practising Surgeon, Physician, Dentist, Architect, Civil Engineer, Barrister, Attorney, Proctor, Notary Public, and Pleader of the High Court ...	Rs. 50
Every owner or farmer of a bāt or bazaar.	
Every owner of Cotton, Jute, Hide, or other Screws and every Auctioneer ...	

CLASS III.

Every Broker or Dalāl employed in the wholesale transfer or purchase of Imports or Exports, or in the sale of Government Securities, Shares, and Bills of Exchange, or in procuring Freight, Every Practising Licentiate of Medicine, Apothecary, and Veterinary Surgeon ...	25
Every keeper of a Spirit-shop, Punch-house or Billiard room, wholesale Tobacco or Jute Dépôt ...	
Every Hotel-keeper, Boarding House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is assessed under Section 104 at more than 250 or less than 100 Rupees a month ...	25
Every Pawn-broker, and every person having a shop or place of business registered under Section 104 ...	
Every Pleader, Mooktear, or Law Agent, not included in Class II. ...	

CLASS IV.

Every Hotel-keeper, Boarding and Lodging House-keeper, Shop-keeper, Manufacturer or Trader, whose shop or place of business is kept in a brick-house, but not included in Class II. or Class III. ...	12
Every keeper of a permanent stall at a daily public market or in a chowk ...	
Every Poddar or Money-changer ...	
Every Hakeem, Koberaj, and Native Doctor, not included in any other Class ...	

CLASS V.

Every keeper of a shop not included in any other Class, and every Dalāl not included in Class III. ...	4
Every Pedlar, Hawker, Box-wallah, and keeper of a shop at a periodical market or bāt ...	

CLASS VI.

All other itinerant dealers and keepers of stalls at periodical markets or bāts ...	1
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NOTE.—A person who carries on several kinds of business, and may come under more than one of the designations in this schedule, shall be chargeable only under one of such designations at the discretion of the Chairman or of the sub-committee as the case may be, and in the case of a firm consisting of two or more persons, payment by any one of such persons shall be considered to be payment by the firm.

SCHEDULE E.

(REFERRED TO IN SECTION 91.)

Maximum rates of tolls payable on entering the municipal limits.

	Rs.	As.	P.
On every four-wheeled carriage on springs ...	0	8	0
Ditto two-wheeled ditto ...	0	4	0
On every cart, hackery on springs, or cart drawn by men, buffaloes, bullocks, horses, ponies, asses, or mules laden ...	0	4	0
Ditto ditto not laden ...	0	2	0
On every buffalo or bullock laden ...	0	1	0
Ditto horse laden or ridden ...	0	2	0
Ditto ditto not laden or ridden ...	0	1	0
Ditto pony or ass laden or ridden ...	0	1	0
Ditto elephant ditto ...	1	0	0
Ditto camel ...	0	4	0

SCHEDULE F.

FORM A.—(REFERRED TO IN SECTION 104.)

Notice of Demand.

Municipality of ()
To () of ()
Take notice that the sum of Rs. () being the amount of assessment due from you to the Fund of the said Municipality is hereby demanded from you, and that if you do not, within ten days, pay the same with two annas as the cost of this notice into the office of (), the same with costs will be levied by distress and sale of your goods and chattels.

(Sd.)

Magistrate of ()

FORM B.—(REFERRED TO IN SECTIONS 104 AND 105.)

Table of Fees payable upon distrainments under this Act.

Sum distrained for	Fees.
	Rs. As. P.
Under 1 Rupee ...	0 4
1 and under 5 Rupees ...	0 8
5 " 10 " ...	1 0
10 " 15 " ...	1 8
15 " 20 " ...	2 0
20 " 25 " ...	2 8
25 " 30 " ...	3 0
30 " 35 " ...	3 8
35 " 40 " ...	4 0
40 " 45 " ...	4 8
45 " 50 " ...	5 0
50 " 60 " ...	6 0
60 " 80 " ...	7 8
80 " 100 " ...	9 0
Above 100 " ...	10 0

The above charge includes all expenses including the service of notice of demand, except when persons are kept in charge of property distrained, in which case three annas must be paid daily for each man.

FORM C.—(REFERRED TO IN SECTION 105.)

Warrant of Distrainment.

To (here insert the name of the officer charged with the execution of the warrant.)

(Signature of the Chairman
or Vice-Chairman.)

Take notice that I have this day seized the property specified in the above inventory for the sum of _____ Rupees due for the rates (or taxes) mentioned in the margin for the months of _____ 18____, and that unless you pay into the office of the Municipal Commissioners of _____ the amount due, together with the costs of this distress within ten days from the day of the date of this notice, the property will be sold.

Date _____

[illegible]18 . *Births in the Municipality of*[illegible]

SCHEDULE H.—(referred to in Sections 115 and 116.)
18 . Deaths in the Municipality of

No.	When died.	Nationality or caste.	Name.	Sex.	Age.	Profession.	Cause of Death.	Signature, description, and residence of informant.	When registered.	Signature of Registrar.

STATEMENT OF OBJECTS AND REASONS.

THERE are at present four different laws, besides several amending Acts, under which municipalities in Bengal are administered. The present Bill has been framed with the view of consolidating these different enactments into a single law. Opportunity has been taken to enlarge the powers of Municipal Commissioners; to lay less municipal work and responsibility on the shoulders of Magistrates; to make Municipal Commissioners elective; and in other ways to afford more scope for municipal self-government. The Bill provides for three classes of municipalities; in two classes the governing body will be Municipal Commissioners while the rural townships in the third class will be administered by punchayets. Municipal Commissioners will have power to adopt one or more of the ordinary forms of Indian municipal taxation, but for punchayets only one form of local taxation will be available. Municipal funds will be devoted to police and to ordinary municipal purposes; and it is proposed to permit of their expenditure

on the maintenance of education and on the relief of exceptional distress. Village funds in third class Municipalities shall, it is proposed, be applicable to the payment of chowkeydars, to the maintenance of *palshahars* or rural schools, and to the supply of drinking water. Power is taken for Government or its officers to intervene in cases where Municipal Commissioners or a punchayet may fail to maintain sufficient police, or where elementary education may not be available at reasonable cost. Provision is made for members of municipal bodies sitting for the trial of petty offences committed within the limits of their townships. In respect of nuisances, of conservancy, of vaccination, of town markets, and such like matters, the Bill adopts the provisions of existing Municipal Acts.

C. BERNARD.

The 9th December 1871.

HERBERT COWELL,
Asst. Secy. to the Govt. of Bengal,
Legislative Dept.

The following Bill is settled by the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations, is by order of the President hereby published for general information :—

A Bill to extend the borrowing powers of the Justices of the Peace for the Town of Calcutta, and to provide for the repayment of municipal debt.

WHEREAS it is expedient to increase the amount which the Justices are authorized to borrow, by way of debentures or otherwise, under the provisions of Section 9 of Act IX of 1867, passed by the Lieutenant-Governor of Bengal in Council, and whereas it is expedient to provide for the repayment of municipal debentures and loans; It is hereby enacted as follows :—

1. In the said section, for the words "sum of fifty-five lakhs of rupees," wherever such words occur, shall be substituted the words "sum of eighty-five lakhs of rupees;" and the said section shall be hereafter read and construed as if the words hereby directed to be substituted were inserted in place of the words for which they are hereby directed to be substituted.

2. So soon as the aggregate sums from time to time borrowed by the Justices by way of debenture or otherwise, exclusive of any sums now due by them to the Secretary of State for India in Council, shall amount to the said sum of eighty-five lakhs of rupees, the borrowing powers of the Justices shall thereupon cease and determine, save so far as they are hereinafter expressly reserved.

3. The Justices shall be bound to set aside yearly out of their annual income, before making any disbursements in respect thereof, a sum of not less than two per cent. on the total sum borrowed by the Justices exclusive of the sum now due by them to the Secretary of State for India in Council, and shall appropriate the same, so far as it is required or will extend, to repay the amount (if any) of such loans or debentures issued by them as shall fall due in the course of the year. And they shall invest the surplus (if any) of the said sum after repayment as aforesaid, or in case there has not been any amount due or paid in respect of such loans or debentures during the year, then they shall invest the whole of the said sum in Government securities or in securities guaranteed by Government in the names of the Chairman of the Justices and the Accountant-General of the Government of Bengal, to be by them held as trustees for the purpose of repaying at due date from time to time the several loans contracted or debentures issued by the Justices. All interest accruing due on the said securities shall also from time to time be invested by the Trustees in like manner and held upon the like trust.

4. It shall be the duty of the Trustees from time to time, whenever any loans or debentures shall fall due by the Justices, to realize the whole or a sufficient portion of the

securities held by them as aforesaid, and appropriate the sale proceeds thereof, so far as the same will extend, to satisfy such loans or debentures. In case any balance in respect of such loans or debentures so falling due as aforesaid shall remain unsatisfied after appropriation thereto of the sale proceeds of the whole of such securities, then the Justices may, for the purpose of paying such unsatisfied balance, issue new debentures in manner as is provided by Act VI of 1863 passed by the Lieutenant-Governor of Bengal in Council, section 93, clause 3, or otherwise contract new loans for any sum not exceeding such amount as may be necessary for the purpose aforesaid.

5. The Trustees shall at the end of every year submit a statement to the Justices showing the amount which has been invested during the year under the third section of this Act, and setting forth the date of the last investment made previous thereto, and also the aggregate amount of the securities then in their hands, and the aggregate amount which has up to the date thereof been paid off in respect of the said debentures and loans. Such statement shall be laid before the Justices and published in the *Calcutta Gazette*.

6. This Act shall be read with and as part of Act VI of 1863, passed by the Lieutenant-Governor of Bengal in Council, and of the said Act IX of 1867.

HERBERT COWELL,

*Asst. Secy. to the Govt. of Bengal,
Legislative Department.*

Orders by the Lieutenant-Governor of Bengal.

Revenue and General Departments.

No. 59R.

APPOINTMENTS.

✓ *The 5th January 1872.*—Mr. James Monro to officiate as Magistrate and Collector of Jessore, during the absence, on duty, of Mr. Edward Grey, or until further orders. Mr. Monro will officiate in the first grade of Magistrates and Collectors from the date on which Mr. Thomas Walton may be relieved of the charge of the Pooree District.

✓ Mr. George Stewart Park to officiate as Magistrate and Collector of Tipperah, during the absence, on furlough, of Mr. Edward Dowdeswell Lockwood, or until further orders. Mr. Park will officiate in the first grade of Magistrates and Collectors, from the date on which Mr. Nathaniel Stuart Alexander may make over charge of the Malda District.

✓ Mr. Francis William Rice Cowley, M.A., to officiate as a Joint-Magistrate and Deputy Collector of the First Grade from the date on

which he may be relieved of the charge of the Tipperah District.

Mr. James Cruickshank Geddes to officiate as Magistrate and Collector of Pooree, in the Second Grade, during the absence, on duty, of Mr. Edward Drummond, or until further orders.

Mr. Thomas Frank Bignold officiated as Collector of Stamps in Calcutta, and as Superintendent of Mikaree Revenue in Calcutta, 24-Pergunnahs, and Hooghly, as far as the Sulkeah Thanaah, under Act XXI of 1856 during the absence of Mr. James Mackenzie on privilege leave.

Mr. Thomas Frank Bignold is re-appointed to officiate as Magistrate and Collector of Bogra, in the Second Grade, with effect from the date on which he joined that District.

The 6th January 1872.—The following gentlemen to be Members of the Local Committee of Public Instruction at Mymensingh:—

- Mr. Herbert Mosley, c.s.
- „ Edward Maxwell Reilly.
- Bahoo Surja Kant Acharjya Chowdry.
- „ Rajendro Kisore Rai Chowdry.
- „ Keshub Chunder Acharjya Chowdry.
- „ Grija Kant Lahoori.

The 9th January 1872.—Mr. Alfred Wallis Paul, B.A., Assistant Magistrate of Cox's Bazar, is vested with the powers of a Magistrate for the trial of cases under the Salt Act (No. VII B.C. of 1864) arising within the limits of that Sub-division.

LEAVE OF ABSENCE.

The 4th January 1872.—Mr. Archibald Colin Campbell, Assistant Commissioner of Burpettah, for one week, under paragraph 16 of the Uncovered Service Absentee Rules, in extension of the leave granted to him under orders of the 18th November last.

The three months' sick leave granted to Bahoo Goloke Chunder Roy, Deputy Magistrate and Deputy Collector, Malda, under orders of the 16th ultimo, is commuted to privilege leave for two months and sixteen days.

The 5th January 1872.—Mr. Frederick Hubert McLaughlin, L.L.M., B.A. Officiating Joint-Magistrate and Deputy Collector of Tipperah, for one month and a half, under section XIX of the Covenanted Service Absentee Rules.

Mr. James Mackenzie, Superintendent of Abkaree and Collector of Stamps, in Calcutta, was allowed privilege leave from the 19th September to the 11th October 1871.

Mr. James Cruickshank Geddes, c.s., having reported his arrival at Bombay on the 24th ultimo, on his return from furlough, is allowed the usual subsidiary leave, from the 25th idem, to enable him to join his appointment.

Bahad Kashi Kinkur Sen, Officiating Deputy Magistrate and Deputy Collector, Rajshahy, for three weeks, under paragraph 16 of the Uncovered Service Absentee Rules.

The 6th January 1872.—Mr. James Monro, c.s., having reported his arrival at Bombay on the 24th ultimo, on his return from furlough, is allowed the usual subsidiary leave, from the 25th idem, to enable him to join his appointment.

The 8th January 1872.—Mr. Harry Wallis Alexander, c.s., having reported his arrival at Bombay on the 7th instant, on his return from furlough, is allowed the usual subsidiary leave, from the 8th idem, to enable him to join his appointment at Arrah.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

NOTIFICATION.

The 9th January 1872.—On the report of the Central Examination Committee, the following result of the half-yearly examinations held in December 1871 is published for general information:—

1.—SECOND OR HIGHER STANDARD.

1. The following Officers have passed in all subjects, viz:—

(a).—Judicial Officers.

- Mr. Charles Patrick Louis Macaulay, M.A.
- „ Leonard Charles Abbott.
- „ Guybon Henry Damant.
- „ James Pratt, M. A.
- „ Charles Edward Buckland, B.A.

(b).—Police Officers.

Mr. Rawson Hart Boddam.

2. The following Officers who had passed partially at previous examinations, have now passed in the remaining subjects, as mentioned against their names, viz:—

(a).—Judicial Officers.

- Mr. Alfred Augustus Wace, in Hindustani.
- „ Phillip Nolan, in Hindustani.
- Bahoo Hurrehali Mookerjee, in Bengali and Hindustani.
- Mr. John Reginald Hand, in Hindustani.
- „ George Goodair Day, in Bengali.
- „ John Charles Veasey, in Hindustani.
- „ William Brown Martin, in Revenue.
- „ James Douglas White, in Hindustani.
- „ James Fortescue Harrison, in Ooryah and Hindustani.
- „ William Fiddian, B. A., in Hindustani.
- „ Richard Herbert Greaves, in Hindustani.
- „ Leacock Reid Forbes, in Revenue.
- „ William Charles Muller, in Bengali.

(b).—Police Officers.

- Mr. Frederick Angelo Dawson, in Bengali.
- „ Robertson Francis Home Pugh, in Bengali.
- „ H. V. H. Roberts, in Hindustani.

3. The following Officers have passed partially and are still liable to a further examination in the remaining subjects, viz. :—

Names.	Previously passed or exempted in	Passed at the examination of December 1871 in	Still subject to examination in
(a.)—Judicial Officers.			
Baboo Tariny Coomar Ghose, B.A.	Judicial	Revenue and Bengali	Hindustani.
„ Bemolanund Mookerjee.	.....	Judicial, Revenue, and Bengali.	Ditto.
Mr. Henry Girald Cooke, C.S.	.....	Bengali and Hindustani	Revenue.
„ Francis William Badcock, C.S.	.....	Bengali	Revenue and Hindustani.
Baboo Bogolanund Mookerjee.	.....	Judicial	Revenue and Bengali.
„ Ram Churn Bose	Revenue	Judicial and Bengali	Hindustani.
„ Jadub Chunder Goswami, B.A.	.....	Judicial, Revenue, and Bengali.	Ditto.
Mr. Soorendra Nath Banerjee, B.A., C.S.	.....	Bengali	Revenue and Hindustani.
„ Behary Loll Gupta, C.S.	.....	Ditto	Ditto ditto.
„ James Chamberlain Williamson.	Judicial and Bengali.	Hindustani	Revenue.
„ John Barlow, C.S.	.....	Ditto	Revenue and Bengali.
„ Charles Archibald Samuella, C.S.	.....	Ditto	Ditto ditto.
„ James Austin Bourdillon, C.S.	.....	Ditto	Ditto ditto.
„ Cecil Ansdell Wilkins, C.S.	.....	Ditto	Ditto ditto.
„ Thomas James Murray	.....	Revenue and Bengali	Hindustani.
„ Henry Blunt Beames	Revenue	Judicial and Hindustani	Bengali.
„ Frank Hunter Barrow, C.S.	.....	Bengali and Revenue	Hindustani.
„ H. R. Reily	.....	Judicial and Revenue	Bengali and Hindustani.
„ Charles Frederick Manson.	.....	Bengali, Judicial, and Revenue.	Hindustani.
Capt. William Hopkinson	Judicial	Revenue and Hindustani.	Bengali.
Mr. Robert Douglas Huxey	.....	Bengali	Judicial, Revenue, and Hindustani.
Capt. William George Maitland.	Revenue	Judicial	Bengali and Assamese.
(b.)—Police Officers.			
Baboo Mohendra Nath Hazra	Law	Bengali	Hindustani.
Mr. Walter F. Smith	.....	Law and Bengali	Ditto.
„ William Barton Savi	Law	Bengali	Ditto.

II.—FIRST OR LOWER STANDARD.

1. The following Officers of the Covenanted Civil Service have passed in Bengali, viz. :—

Mr. Francis Henry Bennet Skrine.

„ Homesh Chunder Dutt.

2. The following Judicial Officers have passed in all subjects, viz. :—

Baboo Okhoy Coomar Sen.

„ Saroda Proshad Chatterjee.

„ Kashi Kinkur Sen.

3. The following Officers who had passed partially at previous examinations have now passed in the remaining subjects, viz. :—

(a.)—Judicial Officers.

Mr. E. R. Middleton, in Revenue.

„ H. R. Reily, in Bengali.

Lt. Leopold James Henry Grey, in Revenue.

Baboo Koylash Chunder Ghose, in Revenue.

(b.)—Police Officers.

Mr. Patrick Scanlan, in Bengali.

„ C. E. Goodsbury, in Hindustani.

4. The following Judicial Officers having passed partially by the first or lower standard, are still liable to a further examination in the remaining subjects, viz. :—

Names.	Previously passed in	Passed at the examination of December 1871 in	Still liable to examination in
Mr. W. Charles Loraine	Revenue	Judicial and Bengali.
Lieut. William Alexander Holcombe	Bengali	Judicial and Revenue.
Lieut. William Alexander Lawrence	Judicial and Revenue ...	Vernacular.
Baboo Kalinath Bose	Revenue	Judicial and Bengali.

The following Assistants in the Opium Department, who had previously passed in the Opium Laws, have now passed in the remaining subject—Hindustani :—

Mr. Bedford M. Allen.

X " John Fawcett.

" William Driberg Ridsdale.

The following Assistant in the Opium Department has passed in Hindustani, and is still liable to a further examination in the Opium Laws, viz. :—

Mr. Henry Nugent Snell.

APPOINTMENTS.

The 5th January 1872.—The following appointments of Assistant Sub-Deputy Agents in the Benares and Behar Opium Agencies, who have passed the prescribed examinations, are hereby notified, viz. :—

To be Assistant Sub-Deputy Agents of the First Grade, on Rs. 300.

Mr. Francis Campbell Cooke, on leave.
 " William Blundell.
 " John Fynea Clinton.
 " William Francis.
 " William Driberg Ridsdale.
 " James David Sayce.
 " Henry Mathews.
 " Charles Lynch Harrisott.
 " Neville Thoreaby Ryves.
 " James A. Flyter.
 " Richardson Walter Nicholson.

To be Assistant Sub-Deputy Agents of the First Grade, on Rs. 250.

Mr. Henry Jesse Lloyd.
 " Alexander Francis Mackenzie.
 " Peter John Lloyd.
 " Alfred Ripley Bean.
 " Walter Cracroft.
 " Charles E. S. Innes.
 " John Nathaniel Cossarat.

To be Assistant Sub-Deputy Agents of the Second Grade, on Rs. 200.

Mr. Harold F. Drummond.
 " Charles Paterson.
 " John Rea Mawson.
 " Ernest Frederick Joseph Forcelli.
 " Amyand Elliot.
 " Stewart Douglas Jackson.
 " Henry Edmund Wintle.
 " Herbert Hastings.

To be Temporary Assistant Sub-Deputy Agents on Rs. 200.

Mr. Richard Alexander Hewitt Russell.
 Alexander Courtenay Bryson.

H. L. DAMPIER,
 Secy. to the Govt. of Bengal.

NOTIFICATION.

The 5th January 1872.—In continuation of the Notification of this Government, dated the 3rd October last, which was published in the *Calcutta Gazette* of the following date, it is hereby notified that the preliminary examination in English and the Vernacular, prescribed in rules 5, 7, 8 and 9 of the rules for the examination of candidates who have been permitted to appear at the ensuing examinations for admission to the Subordinate Executive Service, the Police, and the Opium Departments, will take place on Thursday, the 25th of January 1872.

2. The examination will commence precisely at 11 o'clock, and will be held at the Bengal Office.

3. On the results of the above examinations being known, those who have passed will be duly authorized to present themselves at the further examinations in the remaining subjects, which will take place in surveying and engineering on the 5th February and succeeding days, and in Law on the 18th February.

4. For the convenience of candidates employed at a distance from Calcutta, a second supplementary examination in the same subjects (viz. the preliminary examination in English and the Vernacular) will be held at the Bengal Office on Saturday, the 3rd of February, at 11 o'clock, immediately before the examination in the other subjects. No candidate will be admitted to this supplementary examination who has not been excused from appearing at the first examination on Thursday, the 25th of January.

5. Applications to appear at the supplementary examination by candidates who have not already been authorized to do so, should be made to the Secretary to Government, Appointment Department, on or before the 18th January.

6. Candidates for the preliminary examination on the 25th January, who have been informed that their applications have been accepted, and that they have been admitted to the examination, should present themselves at the Bengal Office, Appointment Department, between the hours of 2 p.m. and 4 p.m., on the 24th instant, when their certificates will be scrutinized and final sanction to appear at the examination given.

H. L. DAMPIER,
 Secy. to the Govt. of Bengal.

NOTIFICATION.

The 6th January 1872.—It is hereby notified that under the provisions of section V of the Indian Registration Act (VIII. of 1871), the Lieutenant-Governor has been pleased to form the following sub-districts in the District of Sylhet:—

1. A new sub-district, with head-quarters at Phenchugunge, shall comprise the thanahs of Lata, Hingajeah, and Rajnuggur.

2. The thanahs of Noakhali, Luskarpore, Luskarpasha, Abidabad, and Nabigunge, shall form another sub-district, with head-quarters at Habigunge.

This Notification shall take effect on and from the 1st February 1872.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

NOTIFICATION.

The 8th January 1872.—It is hereby notified for general information that the Right Reverend the Lord Bishop of Calcutta proposes to proceed on a visitation tour, and will leave Calcutta on Saturday, the 20th January 1872, and visit the following stations on the dates specified opposite their names:—

Kishnuggur	...	...	20th Jan. 1872.
Rampoor Hant	...	...	25th " "
Taljhari	...	...	26th " "
Bhaugulpore	...	...	3rd Feb. "
Patna	...	...	6th " "
Gya	...	...	7th " "
Hazareebaugh	...	...	10th " "
Ranchee	...	...	14th " "
Chyebassa	...	...	23rd " "
Midnapore	...	...	1st Mar. "
Balasore	...	...	6th " "
Cuttack	...	...	8th " "
Pooree	...	...	14th " "

and returns to Calcutta on the 20th March 1872.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

The following order, issued by the Government of India, in the Financial Department, is republished for general information:—

No. 3463.—*Fort William, the 30th December 1871.*—*Leave and Allowances.*—The Governor-General in Council is pleased to direct the substitution of the following rule for rules 1 and 2, under section XIX, Covenanted Civil Service Leave Code:—

Before privilege leave can be granted to an officer, he must record a declaration that he has no intention of taking, within three months of his return to duty, furlough, special leave, or leave on medical certificate. Though not absolutely debarred by this declaration from taking such leave, he will be expected, if he applies for it, to explain fully his change of intention.

This rule applies generally.

The following order, issued by the Government of India, in the Military Department, is republished for general information:—

No. 1.—*Fort William, the 2nd January 1872.*—*Addendum.*—Under the authority of the Right Hon'ble the Secretary of State for India, the following addition is made to clause IX. of the Furlough Regulations published in G. O. No. 1024, dated 10th November

1869:—After the words, "intervals of six years" in the sixth line, insert the words, "and so on up to the maximum hereafter prescribed."

Clause XV will hereafter be as follows:—

"XV.—If the aggregate of two years' furlough is exceeded, whether on medical certificate or private affairs, the officer will vacate his appointment and be restricted to English furlough pay.

Order books to be corrected accordingly.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

NOTIFICATION.

The 9th January 1872.—The following statement regarding the allotment of furloughs to Officers of the Covenanted Civil Service, is published for general information:—

Total number of Civilians under the orders of the Government of Bengal 245
Twenty per cent of this number is ... 49
Total number of officers who are absent on furlough or special leave ... 44

Number of furloughs now available ... 5

Twenty-one are Officers expected to return during the first half of the current year, viz:—

In January, Messrs. W. J. Money, c.s.i., and Makgill ... 2
In February, Messrs. J. R. Muspratt, H. A. R. Alexander, Lord Ulick Browne, Irwin, Livesay, and Hurley ... 6
In March, Messrs. Belli, Lawford, R. V. Cockrell, Larminie, Boxwell, and Merington ... 6
In April, Messrs. C. H. Campbell, Leven, Lane, Lockwood, Brett, and T. Smith ... 6
In May, Mr. Shortt ... 1
21

Total number of furloughs which may be expected to be available before the end of June ... 26

2. The following Officers are allowed furlough for the periods mentioned against their respective names, viz:—

	Y.	M.	D.
Mr. R. P. Jenkins	...	2	0
" F. B. Simson	...	2	0
" F. J. Cockburn	...	2	0
" J. B. Worgan	...	2	0
" J. D. Maclean	...	2	0
" C. C. Quinn	...	2	0
" T. M. Kirkwood	...	2	0
" R. H. Pawley	...	1	8
" R. M. Towers	...	2	0
" G. K. Webster	...	2	0
" T. E. Coxhead	...	2	0
" G. M. Currie	...	2	0
" E. H. Ruddock	...	2	0
" A. Weekes	...	2	0
" E. W. Molony	...	0	6
" H. Beverley	...	2	0

3. Ten furloughs therefore remain unallotted.

4. Each Officer should make a special application for subsidiary leave, and stating when he wishes to be relieved of his duties, if he has not already done so.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

NOTIFICATION.

The 8th December 1872.—It is hereby notified that under the provisions of section 5 of the Indian Registration Act (VIII of 1871), the Lieutenant-Governor has been pleased to form a new sub-district in the south of the district of 24-Pergunnahs, comprising the thanahs of Bistopore and Achcepore, with head-quarters at Bistopore. This notification shall take effect on and from the 1st February 1872.

H. L. DAMPIER,

Secy. to the Govt. of Bengal.

Judicial and Political Departments.

No. 80J.

APPOINTMENTS.

The 3rd January 1872.—Mr. William Victor Bertlesen to officiate in the Second Grade of Assistant Superintendents of Police, with effect from the afternoon of the 7th ultimo, the date on which he was relieved of the charge of the District Police of Rungpore.

The 5th January 1872.—Sub-Assistant Surgeon Huri Narain Banerjee to be a Member of the Committee for the management of the Charitable Dispensary at Kandee, in Moorsshedabad.

The 6th January 1872.—Mr. Donald William Dundas to be District Superintendent of Police, Moorsshedabad.

Mr. William Louis Owen to be District Superintendent of Police, Furreedpore.

Captain William Leicester Nathornal Knyvett, on furlough, to be District Superintendent of Police, Noakhally.

Mr. Alfred Erskine Chapman Bolst to officiate as District Superintendent of Police, Noakhally, during the absence, on furlough, of Captain William Leicester Nathornal Knyvett, or until further orders.

Mr. Patrick Scanlan to officiate as District Superintendent of Police, Moorsshedabad, till relieved by Mr. Donald William Dundas, or until further orders.

The 8th January 1872.—Assistant Surgeon Thomas Robinson, M.B., is appointed to the special duty of assisting the Civil Surgeon of Burdwan in supervising measures of medical relief in that district, with effect from the date on which he has taken charge.

The 9th January 1872.—Sub-Assistant Surgeon Baney Madhub Tagore received medical charge of the Civil Station of Julpigoree from Dr. G. Hutchinson in the afternoon of the 21st November 1871.

LEAVE OF ABSENCE.

The 6th January 1872.—Mr. Henry Slater Thompson, First Subordinate Judge of Hooghly, is allowed leave of absence up to the 30th ultimo, under paragraph 11 of the Unconvenanted Service Absentee Rules, in extension of the leave granted to him under orders of the 22nd idem.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 6th January 1872.—Under the powers vested in him by section 2 of Act II (B.C.) of 1867, (an Act to provide for the punishment of public gambling and the keeping of common gaming houses) the Lieutenant-Governor is pleased to authorize the extension, from the 1st February next, of the said Act to the town of Arrah, in the district of Shahabad. The limits of the town for the purposes of the Act will be the same as those for the purposes of Act III (B.C.) of 1864.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

LOCAL,—COMMUNICATIONS.

No. 390.

The 11th December 1871.

In supersession of the rules referred to in Notification No. 243 of the 9th August 1870 by this Department, the following draft of rules having reference to the undermentioned four navigable channels in the Backergunge District, viz.:—

1. The River Damoodah, connecting Rivers Balesur and Kotcha and Kalleegunga.
2. The Coweolly River, from its junction with the Kotcha and Kalleegunga Rivers, up to the place where the Jhallokati Bharani Khall rises.
3. The Jhallokati Bharani Khall, from its junction with the River Coweolly to its opening into the River Jhallokati.
4. Bhandaria Dore, from its junction with the Jangalia River up to the place where the Khatakhally begins on the south, known in its several channels as Augaria, Joobkhali, Galoon, Chirkhally, Kanoodass Khali, and Bhandaria.

is published for information under the provisions of sections XI and XII of the Canals Act (V of 1864, B.L.C.).

1. Every vessel, not being a steamer or flat for which a fixed rate of toll has been provided, on entering any of the above navigable channels, shall be liable to measurement by the officer in charge of the toll station, for the purpose of ascertaining the amount of toll to be paid.

2. The tonnage of every vessel, not being a steamer or flat as aforesaid, whether laden or empty, shall, for the purposes of the Canals Act and of these rules, be determined by the following measurement:—

(a)—The product of half the length of the vessel, from stem to stern, measured along the water-line, multiplied by the interior greatest breadth of the vessel, multiplied by the depth from the water-line to the bottom of the vessel, is to be taken as the number of maunds upon which toll should be levied.

(b)—The measurement of the length is to be made in feet, rejecting inches. The measurement of the breadth and depth is to be made in feet, and quarters of feet, rejecting portions of less than a quarter of a foot.

(c)—In calculating the amount of toll to be levied, any fraction of 100 maunds, less than 50 maunds, is to be omitted.

3. No timber, bamboos or grass will be admitted, except securely and compactly packed in the form of a raft. There shall be no restriction as to the size of rafts, but the supervisor of tolls may order a raft to be lessened and divided into two or more rafts, when its size is such as to impede the navigation of the channels.

4. Every vessel entering any of the channels shall be furnished with a ticket on paying the prescribed toll. The ticket will specify the date of entry, the maundage of the vessel, and the amount of toll paid. Toll paid at the first station clears the passage through any tolls met afterwards on the same voyage.

5. No vessels whatever, except such as are employed on works connected with the maintenance or improvement of the lines of channels in question, shall be exempted from paying toll.

6. Any person infringing any of the above rules, or wilfully interfering in their enforcement, shall be liable, under section XI of the Canals Act, to a fine not exceeding Rs. 50 for any one offence.

ESTABLISHMENTS.

No. 4.

The 3rd January 1872.

Notifications.—Major J. D. Swayne, s.c. Officiating Superintending Engineer, Third Grade, assumed charge of the South-Western Circle on the 27th December 1871, before noon.

No. 5.

Mr. W. McCleery, Assistant Engineer, Second Grade, is posted to the Gya Division, which he joined on the 18th December 1871, afternoon.

No. 6.

Mr. S. Mackertich, Assistant Engineer, Third Grade, joined the Rajshahye Division on the 18th December 1871, before noon.

No. 7.

Baboo Poornochunder Bhattacharjee, Overseer, First Grade, joined the Sylhet Division on the 11th November 1871, afternoon.

No. 8.

Serjeant W. Wilks, Overseer, First Grade, joined the Sylhet Division on the 11th November 1871, before noon.

No. 9.

The 5th January 1872.

Sub-Conductor W. J. Herdman, Supervisor, First Grade, is posted to the Gya Division, which he joined on the 27th December 1871, before noon.

No. 10.

Sub-Conductor D. McGregor, Sub-Engineer, First Grade, joined the Third Presidency Division on the 1st January 1872, before noon.

No. 11.

The 8th January 1872.

The following order, issued by the Government of India, Public Work's Department, is republished for information :—

No. 8 of the 2nd January 1872.—The following Notification of the Government of India, in the Financial Department, is re-published for information and guidance in the Public Works Department, No. 2876, dated Fort William, the 8th December 1871.

In continuation of the order of this Department, No. 4252, dated the 26th October 1869, the Governor-General in Council is pleased to decide that under the order, No. 1131 of the 16th June 1869, therein referred to, a Military Officer in Civil employ on a consolidated pay is entitled to the same allowance during subsidiary leave granted to him before or after furlough under section XI of the Military Furlough Regulations of 10th November 1868, as during the furlough itself; and that the allowances of a Military Officer in Civil employ on a staff salary during preparatory leave before or after furlough of any kind shall be regulated by the order of this Department, No. 3205, dated the 22nd October 1868.

CIVIL BUILDINGS.

No. 12.

Declaration under section 6 of Act X of 1870 of the Government of India.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense for a public purpose, viz. for building a General Hospital in the town of Cuttack, it is hereby declared that for the above purpose a piece of land measuring more or less 50 acres, bounded on the east and north by the metalled road leading to Jobra; on the west by the metalled road leading from Jobra to Poorsee Ghât; and on the south by the northern compound wall of the Munglabagh house, is required within the aforesaid town of Cuttack.

This declaration is made, under the provisions of section 6 of Act X of 1870, to all whom it may concern.

By order of the Lieutenant-Governor of Bengal,

H. LEONARD, C.E.,

Offg. Secy. to the Govt. of Bengal,

P. W. D.

IRRIGATION.

ESTABLISHMENT.

NOTIFICATION.

No. 11.

The 3rd January 1872.

Baboo Shoshee Bhoosun Ghose, Supervisor, First Grade, attached to the Hidgellee Division, is allowed privilege leave for six weeks under section 16 of the Revised Uncovenanted Service Absentee Regulations, with effect from 13th December 1871.